Canada. Textile Industry Royal Commission on the

Exhibits nos. 905, 907, 917, 1003, 1064, 1070, 1147, 1184, 1201, 1212-1221, 1230-1232, 1356, 1357, 1359 — issued separately

EXHIBITS
817-1380

- NEW YORK SPOT RAW COTTON -

Cents Per Pound.

		1928	1929	1930	1931	1932	1933	1934	1935	1936
January	1	-	-	-	-	-	-	-	-	-
	2	-	20.10	17.45	10.15	-	-	10.50	12.85	12.20
	3	19.55	20.25	17.45	10.30	-	6.10	10.45	12.85	12.10
	4	19.75	20.00	17.15	-	6.25	6.30	10.65	12.85	12.10
	5	19.60	20.00	-	10.15	6.35	6.25	10.65	12.75	-
	6	19.65	-	17.05	10.15	6.45	6.25	10.75	-	12.15
	7	19.65	19.95	17.05	10.25	6.45	6.25	-	12.85	11.80
	8	-	20.00	17.15	10.30	-	-	10.85	12.85	11.90
	9	19.60	20.25	17.45	10.20	6.55	6.30	10.95	12.85	11.85
	10	19.55	20.20	17.45	10.15	-	6.40	11.05	12.80	11.90
	11	19.50	20.25	17.45	-	6.55	6.25	11.10	12.70	11.95
	12	19.70	20.35	-	10.00	6.55	6.25	11.05	12.65	-
	13	-	-	17.55	10.05	6.70	6.25	11.25	-	11.95
	14	19.35	20.55	17.45	10.05	6.75	6.25	-	12.65	11.95
	15	-	20.40	17.45	10.10	6.75	-	11.65	12.65	11.85
	16	19.15	20.55	17.40	10.15	6.80	6.15	11.60	12.60	11.80
	17	19.10	20.35	17.45	10.15	-	6.30	11.55	12.60	11.85
	18	19.25	20.40	17.35	-	6.85	6.20	11.50	12.60	11.85
	19	19.30	20.40	-	10.15	6.80	6.25	11.65	12.65	-
	20	-	-	17.35	10.20	6.75	6.25	11.60	-	11.85
	21	19.05	20.40	17.40	10.45	6.75	6.25	-	12.70	11.90
	22	-	20.40	17.45	10.55	6.70	-	11.50	12.65	11.95
	23	18.85	20.40	17.30	10.60	6.70	6.30	11.50	12.65	11.95
	24	18.85	20.30	-	10.45	-	6.30	11.45	12.65	11.85
	25	18.55	20.00	17.35	-	6.75	6.25	11.45	12.65	11.95
	26	18.80	20.10	-	10.40	6.70	6.20	11.35	12.65	-
	27	-	-	17.35	10.50	6.70	6.25	11.50	-	11.90
	28	17.95	20.15	17.05	10.40	6.70	6.25	-	12.60	11.80
	29	-	20.05	16.65	10.40	6.75	-	11.70	12.55	11.85
	30	18.05	19.95	16.25	10.50	-	6.10	11.70	12.60	11.85
	31	18.15	20.00	16.25	10.45	-	6.00	11.75	12.60	11.60
February	1	17.75	20.05	16.50	-	6.80	5.90	11.75	12.55	11.60
	2	17.45	20.05	-	10.45	6.65	5.90	11.80	12.45	-
	3	-	-	16.10	10.50	6.60	6.00	11.95	-	11.75
	4	17.50	19.85	16.20	10.65	6.65	5.95	-	12.50	11.60
	5	-	19.85	16.15	10.80	6.65	-	11.95	12.55	11.45
	6	17.90	19.95	15.75	10.75	6.75	6.00	12.15	12.50	11.60
	7	18.05	20.00	15.75	10.70	-	6.05	12.25	12.55	11.65
	8	18.15	20.05	15.40	-	6.70	6.05	12.45	12.65	11.65
	9	18.15	20.10	-	10.70	6.65	6.15	12.55	12.65	-
	10	-	-	15.75	10.90	6.55	6.15	12.55	-	11.75
	11	18.50	20.20	15.90	11.00	6.70	6.10	-	12.55	11.80
	12	-	20.20	15.90	11.00	6.70	-	12.65	12.55	11.80
	13	18.50	20.30	15.30	11.00	6.85	6.10	12.45	12.55	11.70
	14	18.70	20.20	15.85	10.95	-	6.00	12.40	12.55	11.80
	15	18.45	20.15	15.90	-	6.85	6.05	12.45	12.65	11.70
	16	18.45	20.25	-	10.95	6.95	6.05	12.55	12.65	-
	17	-	-	15.65	11.05	6.90	6.15	12.55	-	11.65
	18	18.50	20.25	15.65	11.25	7.05	6.15	-	12.80	11.55
	19	-	20.25	15.40	11.20	7.05	-	12.40	12.65	11.55
	20	18.60	20.25	15.40	11.00	7.05	6.15	12.30	12.65	11.50
	21	18.50	20.25	15.30	11.05	-	6.10	12.40	12.65	11.45
	22	-	-	-	-	-	-	-	-	-
	23	-	-	-	-	6.95	6.05	12.40	12.55	-
	24	-	-	14.90	11.35	7.05	6.15	12.40	-	11.31
	25	19.05	20.55	15.10	11.30	7.15	5.95	-	12.55	11.25
	26	-	20.60	15.15	11.25	7.05	-	12.10	12.55	11.25
	27	19.00	20.80	15.35	11.15	7.05	6.05	12.15	12.65	11.27
	28	18.70	20.70	15.30	11.20	-	6.05	12.15	12.55	11.33
	29	-	-	-	-	7.00	-	-	-	11.30
March	1	18.95	20.70	15.10	-	7.00	6.15	12.15	-	-
	2	18.90	20.60	-	11.20	7.20	6.10	12.50	12.60	11.28
	3	18.90	-	15.00	11.20	7.10	6.35	12.40	-	11.23
	4	-	20.90	14.90	11.30	7.10	6.35	-	12.55	11.20
	5	18.95	21.30	14.60	11.25	7.15	-	12.45	12.55	11.24
	6	18.90	21.15	14.50	11.05	-	6.35	12.35	12.50	11.30
	7	18.85	21.40	14.15	11.00	7.10	6.35	12.30	12.50	11.32
	8	18.95	21.65	14.05	-	7.05	6.35	12.45	12.45	-
	9	18.85	21.65	-	11.05	7.05	6.35	12.40	12.80	11.32
	10	18.90	-	14.00	10.85	7.05	6.35	12.35	-	11.35
	11	-	21.45	14.30	10.70	7.05	6.35	-	12.30	11.41
	12	19.00	21.35	14.55	10.80	7.05	-	12.50	11.25	11.46
	13	19.05	21.45	14.50	10.75	-	6.35	12.45	11.45	11.38
	14	19.10	21.45	14.70	10.75	6.95	6.35	12.45	11.50	11.36
	15	19.20	21.55	14.85	-	6.95	6.35	12.45	11.50	-
	16	19.50	21.35	-	10.95	6.95	6.85	12.35	11.20	11.41
	17	19.50	-	15.05	10.75	7.00	6.85	12.35	-	11.43
	18	-	21.05	15.55	10.95	6.85	6.55	-	10.85	11.45
	19	19.50	21.15	15.45	10.95	6.85	-	12.20	10.95	11.44
	20	19.90	21.25	15.50	10.90	-	6.55	12.30	11.00	11.43
	21	19.80	21.35	15.85	11.00	6.85	6.25	12.15	11.05	11.46
	22	19.80	21.10	15.95	-	6.70	6.35	12.15	11.30	-
	23	19.75	21.05	-	10.80	6.55	6.45	12.10	11.20	-
	24	19.85	-	15.70	10.80	6.60	6.50	12.25	-	11.48
	25	-	20.80	15.80	10.80	6.60	6.45	-	11.40	11.47
	26	20.00	20.75	16.00	10.80	6.60	-	12.20	11.40	11.51
	27	20.00	20.85	16.00	10.85	-	6.25	12.05	11.35	11.64
	28	19.90	20.95	16.00	10.80	6.30	6.40	12.00	11.25	11.70
	29	19.85	20.95	16.10	-	6.30	6.30	12.20	11.30	-
	30	19.85	20.95	-	10.70	6.40	6.35	12.20	11.30	11.69
	31	19.70	-	16.45	10.70	6.20	6.30	12.20	-	11.72

1	-	-	-	-	-
2	-	20.34	17.40	20.18	-
3	18.82	20.23	17.23	20.18	-
4	18.96	20.00	17.18	-	-
5	18.60	20.00	-	20.18	-
6	18.82	-	17.00	20.12	-
7	18.88	17.08	17.00	20.22	-
8	-	18.72	18.18	20.00	-
9	18.60	20.08	17.45	20.22	-
10	18.80	20.80	17.55	19.18	-
11	18.80	20.00	17.44	-	-
12	18.77	20.00	-	18.00	-
13	-	18.55	18.00	-	-
14	18.55	18.00	17.40	18.00	-
15	18.80	20.00	18.00	18.00	-
16	-	20.00	18.00	18.00	-
17	18.10	20.20	18.45	-	-
18	18.32	20.00	17.78	-	-
19	18.00	19.00	-	19.10	-
20	-	-	18.32	19.00	-
21	18.05	20.40	18.00	18.42	-
22	-	20.40	18.00	18.00	-
23	18.60	20.40	18.00	18.40	-
24	18.82	20.20	-	18.00	-
25	18.22	20.00	17.32	-	-
26	18.80	20.10	-	18.00	-
27	-	-	18.32	18.00	-
28	18.60	20.15	17.00	18.00	-
29	-	20.02	18.80	18.00	-
30	18.00	18.20	18.20	18.00	-
31	18.18	20.00	18.22	18.00	-

1	17.72	20.02	18.00	-	-
2	18.44	20.02	-	18.00	-
3	-	18.10	18.00	-	-
4	17.50	18.22	18.00	18.00	-
5	-	18.00	18.18	18.00	-
6	17.40	18.00	18.70	18.72	-
7	18.00	20.00	18.78	18.72	-
8	18.18	20.00	18.40	-	-
9	18.18	20.00	-	18.30	-
10	-	18.20	18.20	-	-
11	18.00	18.20	18.00	18.00	-
12	-	18.00	17.00	-	-
13	18.00	18.20	18.20	17.00	-
14	18.70	20.00	18.00	18.00	-
15	18.40	20.18	18.00	-	-
16	18.40	20.22	-	18.00	-
17	-	-	18.00	17.00	-
18	18.00	20.22	18.00	17.18	-
19	-	20.02	18.00	17.40	-
20	18.00	20.22	18.40	17.00	-
21	18.00	20.20	18.20	17.00	-
22	-	-	-	-	-
23	-	-	-	-	-
24	-	-	18.00	17.00	-
25	18.00	20.18	18.00	17.18	-
26	-	20.00	18.00	17.18	-
27	18.00	20.18	18.00	17.18	-
28	18.00	20.00	18.00	17.18	-
29	18.70	20.70	18.20	17.00	-
30	-	-	-	-	-
31	-	-	18.70	17.00	-

1	18.82	20.70	18.10	-	7.00
2	18.60	20.00	-	17.00	7.00
3	18.60	-	18.00	17.00	7.00
4	-	20.00	18.00	17.20	7.12
5	18.60	18.30	18.00	17.00	7.12
6	18.20	21.12	18.20	17.00	-
7	18.00	21.40	18.20	17.00	7.18
8	-	-	-	-	-
9	18.00	20.00	18.00	17.00	-
10	18.20	21.40	18.00	17.00	-
11	19.00	20.00	18.00	-	-
12	19.02	21.40	18.00	17.00	-
13	18.20	20.00	18.00	17.00	-
14	18.00	20.00	18.00	17.00	-
15	18.00	20.00	18.00	17.00	-
16	18.00	20.00	18.00	17.00	-
17	18.00	20.00	18.00	17.00	-
18	18.00	20.00	18.00	17.00	-
19	18.00	20.00	18.00	17.00	-
20	18.00	20.00	18.00	17.00	-
21	18.00	20.00	18.00	17.00	-
22	18.00	20.00	18.00	17.00	-
23	18.00	20.00	18.00	17.00	-
24	18.00	20.00	18.00	17.00	-
25	18.00	20.00	18.00	17.00	-
26	18.00	20.00	18.00	17.00	-
27	18.00	20.00	18.00	17.00	-
28	18.00	20.00	18.00	17.00	-
29	18.00	20.00	18.00	17.00	-
30	18.00	20.00	18.00	17.00	-
31	18.00	20.00	18.00	17.00	-

- NEW YORK SPOT RAW COTTON -

Cents per pound

		1928	1929	1930	1931	1932	1933	1934	1935	1936
April	1	-	20.75	16.00	10.55	6.30	6.40	-	11.30	11.56
	2	19.95	20.75	16.55	10.50	6.25	-	12.20	11.25	11.69
	3	19.80	20.45	16.80	10.50	-	6.40	12.20	11.25	11.62
	4	19.80	20.55	16.60	10.50	6.40	6.45	12.25	11.20	11.60
	5	19.80	20.65	16.70	-	6.25	6.50	12.20	11.20	-
	6	19.85	20.55	-	10.45	6.10	6.60	12.30	11.30	11.56
	7	19.85	-	16.75	10.30	6.05	6.55	12.25	-	11.64
	8	-	20.65	16.65	10.15	6.10	6.55	-	11.40	11.70
	9	20.30	20.75	16.60	10.20	6.20	-	12.15	11.55	11.69
	10	20.10	20.65	16.65	10.20	-	6.60	12.15	11.50	11.69
	11	20.20	20.65	16.55	10.30	6.25	6.75	12.15	11.90	-
	12	20.25	20.70	16.55	-	6.25	6.70	12.10	11.80	-
	13	20.45	20.75	-	10.45	6.25	6.85	12.05	11.95	11.75
	14	20.50	-	16.35	10.30	6.40	6.85	12.10	-	11.74
	15	-	20.60	16.00	10.15	6.30	6.85	-	12.00	11.72
	16	20.35	20.55	16.30	10.15	6.20	-	11.80	11.90	11.73
	17	20.35	20.45	16.20	10.15	-	6.70	11.80	11.75	11.74
	18	20.50	20.40	16.20	10.30	6.15	6.85	11.80	11.90	11.81
	19	20.50	20.30	16.20	-	6.10	7.25	11.75	11.90	-
	20	20.45	20.05	-	10.30	6.25	7.45	11.80	-	11.77
	21	20.45	-	16.00	10.20	6.20	7.50	11.75	-	11.79
	22	-	19.85	15.85	10.05	6.10	7.60	-	11.85	-
	23	20.65	19.85	16.30	10.05	6.10	-	11.65	11.80	-
	24	20.90	20.25	16.50	10.15	-	7.65	11.35	11.80	-
	25	21.30	19.90	16.25	10.10	6.10	7.60	11.10	12.00	-
	26	21.60	19.75	16.20	-	6.15	7.60	10.90	12.35	-
	27	21.85	19.85	-	9.95	6.25	7.60	11.15	12.25	-
	28	21.75	-	16.20	9.95	6.15	7.50	11.15	-	-
	29	-	19.40	16.30	9.80	6.15	7.90	-	12.20	-
	30	22.15	19.45	16.60	9.75	-	-	11.15	12.20	-
May	1	22.30	19.55	16.60	9.50	-	8.25	10.75	12.15	-
	2	22.00	19.65	16.64	9.40	5.70	8.25	11.00	12.15	-
	3	21.35	19.75	16.40	-	5.75	8.30	11.00	12.25	-
	4	21.35	19.90	-	9.70	5.65	8.30	11.30	12.30	-
	5	21.40	-	16.35	9.70	5.70	8.55	11.20	-	-
	6	-	19.65	16.55	9.80	5.90	8.60	-	12.15	-
	7	21.95	19.65	16.45	9.85	5.90	-	11.45	12.15	-
	8	21.95	19.65	16.60	10.00	-	8.40	11.45	12.25	-
	9	-	19.60	16.55	10.00	5.70	8.35	11.50	12.40	-
	10	21.96	19.60	16.55	-	5.70	8.65	11.55	12.40	-
	11	21.95	19.65	-	9.90	5.75	8.95	11.45	12.35	-
	12	21.95	-	16.30	9.85	5.70	8.95	11.45	-	-
	13	-	19.80	16.55	9.75	5.65	8.85	-	12.25	-
	14	21.55	19.65	16.35	9.60	5.65	-	11.40	12.30	-
	15	21.75	19.65	16.35	9.50	-	8.70	11.45	12.35	-
	16	21.55	19.60	16.50	9.40	5.85	8.65	11.55	12.35	-
	17	21.95	19.75	16.50	-	5.65	8.75	11.70	12.50	-
	18	21.70	19.90	-	9.15	5.75	8.60	11.70	12.45	-
	19	21.60	-	16.30	9.10	5.85	8.50	11.65	-	-
	20	-	19.85	16.40	9.30	5.90	8.25	-	12.45	-
	21	21.55	19.90	16.50	9.30	5.85	-	11.55	12.45	-
	22	21.60	19.70	16.45	9.25	-	8.40	11.50	12.45	-
	23	21.50	19.70	16.45	9.00	5.95	8.60	11.50	12.35	-
	24	20.95	19.45	16.30	-	5.75	8.70	11.40	12.35	-
	25	20.95	19.10	-	8.75	5.75	8.55	11.50	12.40	-
	26	-	-	16.30	8.65	5.65	8.55	11.60	-	-
	27	-	18.85	16.27	8.65	5.60	9.15	-	12.30	-
	28	20.05	18.95	16.20	8.65	5.60	-	11.60	12.20	-
	29	20.05	18.70	16.30	8.75	-	9.20	11.60	11.90	-
	30	-	-	-	-	-	-	-	-	-
	31	20.05	18.50	-	-	5.30	9.35	11.55	11.30	-
June	1	21.05	18.40	-	8.55	5.05	9.25	11.80	-	-
	2	21.15	-	16.15	8.35	5.30	9.25	11.95	-	-
	3	-	18.75	16.00	8.60	5.15	9.10	-	11.50	-
	4	21.35	19.05	15.90	8.80	5.35	-	11.85	11.90	-
	5	21.15	18.95	16.00	8.60	-	9.30	12.10	11.80	-
	6	20.65	19.00	15.85	8.35	5.20	9.15	12.10	11.90	-
	7	21.00	18.95	15.70	-	5.20	9.26	12.20	11.80	-
	8	21.05	18.95	-	8.45	5.10	9.10	12.20	12.05	-
	9	21.05	-	15.20	8.25	5.00	9.25	12.25	-	-
	10	-	18.80	15.25	8.45	5.10	9.35	-	11.95	-
	11	20.95	18.80	15.10	8.65	5.05	-	12.14	11.90	-
	12	20.85	18.95	14.80	8.70	-	9.45	12.30	11.80	-
	13	20.90	19.05	14.50	8.65	5.15	9.40	12.30	11.80	-
	14	21.00	18.85	13.95	-	5.20	9.35	12.15	11.90	-
	15	21.15	18.80	-	8.65	5.35	8.95	12.15	12.00	-
	16	21.00	-	13.45	8.95	5.35	9.25	12.15	-	-
	17	-	18.90	13.55	8.90	5.25	9.05	-	11.95	-
	18	21.25	18.80	13.70	8.60	5.20	-	12.15	11.85	-
	19	21.25	18.75	13.95	8.85	-	9.35	12.35	11.85	-
	20	21.50	18.70	14.05	9.05	5.30	9.25	12.20	11.90	-
	21	21.65	18.45	13.70	-	5.35	9.40	12.20	11.85	-
	22	21.80	18.30	-	9.75	5.30	9.35	12.10	11.95	-
	23	22.25	-	13.50	9.70	5.30	9.50	12.15	-	-
	24	-	18.30	13.35	9.80	5.30	9.60	-	11.90	-
	25	22.05	18.45	13.45	9.90	5.30	-	12.35	11.90	-
	26	22.50	18.55	13.45	10.35	-	10.45	12.45	11.95	-
	27	22.65	18.50	13.60	10.40	5.35	10.40	12.45	12.00	-
	28	23.00	18.65	13.70	-	5.35	10.25	-	-	-
	29	22.80	18.45	-	10.05	5.55	10.15	12.35	12.15	-
	30	23.10	-	13.35	9.95	5.80	10.15	12.45	-	-

- THE TIME SERIES B.C. CONTROL -

Cases for Jenny

1	-	20.76	16.00	0.00	0.00	-	0.00	0.00	0.00	11.76	-
2	19.96	20.76	16.00	10.00	0.00	-	0.00	0.00	0.00	11.76	11.76
3	19.60	20.36	16.00	10.00	-	0.00	0.00	0.00	0.00	11.76	11.76
4	19.20	20.02	16.00	10.00	0.00	0.00	0.00	0.00	0.00	11.76	11.76
5	19.00	20.02	16.70	-	0.00	0.00	0.00	0.00	0.00	11.76	-
6	19.00	20.02	-	10.00	0.00	0.00	0.00	0.00	0.00	11.76	11.76
7	19.00	-	16.70	10.00	0.00	0.00	0.00	0.00	0.00	-	11.76
8	-	20.02	16.65	10.00	0.00	0.00	0.00	0.00	0.00	11.76	11.76
9	20.20	20.70	16.00	10.00	0.00	-	0.00	0.00	0.00	11.76	11.76
10	20.10	20.65	16.65	10.00	0.00	0.00	0.00	0.00	0.00	11.76	-
11	20.20	20.65	16.35	10.00	0.00	0.00	0.00	0.00	0.00	11.76	11.76
12	20.20	20.70	16.35	-	0.00	0.00	0.00	0.00	0.00	-	11.76
13	20.45	20.70	-	10.00	0.00	0.00	0.00	0.00	0.00	11.76	11.76
14	20.30	-	16.35	10.00	0.00	0.00	0.00	0.00	0.00	11.76	11.76
15	-	20.05	16.00	10.00	0.00	0.00	0.00	0.00	0.00	11.76	11.76
16	20.05	20.05	16.00	10.00	0.00	-	0.00	0.00	0.00	11.76	11.76
17	20.05	20.05	16.00	10.00	0.00	0.00	0.00	0.00	0.00	11.76	11.76
18	20.05	20.05	16.00	10.00	0.00	0.00	0.00	0.00	0.00	11.76	11.76
19	20.05	20.00	16.00	-	0.00	0.00	0.00	0.00	0.00	11.76	-
20	20.45	20.05	-	10.00	0.00	0.00	0.00	0.00	0.00	11.76	11.76
21	20.45	-	16.00	10.00	0.00	0.00	0.00	0.00	0.00	-	11.76
22	-	19.85	16.00	10.00	0.00	0.00	0.00	0.00	0.00	11.76	-
23	20.45	19.85	16.30	10.00	0.00	-	0.00	0.00	0.00	11.76	-
24	20.60	20.25	16.30	10.00	-	0.00	0.00	0.00	0.00	11.76	-
25	21.30	19.90	16.70	10.00	0.00	0.00	0.00	0.00	0.00	11.76	-
26	21.30	19.90	16.70	-	0.00	0.00	0.00	0.00	0.00	11.76	-
27	21.60	19.90	-	0.00	0.00	0.00	0.00	0.00	0.00	11.76	-
28	21.70	-	16.65	0.00	0.00	0.00	0.00	0.00	0.00	11.76	-
29	-	19.60	16.30	0.00	0.00	0.00	0.00	0.00	0.00	11.76	-
30	22.15	19.45	16.60	0.00	0.00	0.00	0.00	0.00	0.00	11.76	-
1	22.30	19.55	16.60	0.00	-	0.00	0.00	0.00	0.00	12.16	-
2	22.00	19.55	16.65	8.00	8.00	0.00	0.00	0.00	0.00	12.16	-
3	21.85	19.70	16.40	-	8.00	0.00	0.00	0.00	0.00	12.20	-
4	21.35	19.60	-	8.00	8.00	0.00	0.00	0.00	0.00	12.20	-
5	21.40	-	16.45	8.00	8.00	0.00	0.00	0.00	0.00	-	-
6	-	19.55	16.55	8.00	8.00	0.00	0.00	0.00	0.00	12.16	-
7	21.05	19.55	16.45	8.00	8.00	-	0.00	0.00	0.00	12.16	-
8	21.05	19.55	16.00	10.00	-	0.00	0.00	0.00	0.00	12.40	-
9	-	19.60	16.00	10.00	0.00	0.00	0.00	0.00	0.00	12.40	-
10	21.05	19.60	16.00	10.00	0.00	0.00	0.00	0.00	0.00	12.40	-
11	21.05	19.65	16.00	10.00	0.00	0.00	0.00	0.00	0.00	12.40	-
12	21.40	-	16.00	10.00	0.00	0.00	0.00	0.00	0.00	-	12.40
13	21.40	19.70	-	10.00	0.00	0.00	0.00	0.00	0.00	12.40	12.40
14	21.05	19.70	16.00	10.00	0.00	0.00	0.00	0.00	0.00	12.40	12.40
15	21.05	19.70	16.00	10.00	0.00	0.00	0.00	0.00	0.00	12.40	-
16	20.05	19.65	16.00	10.00	0.00	0.00	0.00	0.00	0.00	12.40	12.40
17	20.05	19.70	-	10.00	0.00	0.00	0.00	0.00	0.00	-	12.40
18	20.05	-	16.00	10.00	0.00	0.00	0.00	0.00	0.00	12.40	12.40
19	-	19.70	16.00	10.00	0.00	0.00	0.00	0.00	0.00	12.40	-
20	-	-	-	-	-	0.00	0.00	0.00	0.00	12.40	12.40
21	20.05	19.80	-	-	-	0.00	0.00	0.00	0.00	12.40	-
1	21.05	19.40	16.40	-	0.00	0.00	0.00	0.00	0.00	12.40	-
2	21.15	-	16.15	0.00	0.00	0.00	0.00	0.00	0.00	12.40	-
3	-	19.95	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	-
4	21.35	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	-
5	21.35	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	-
6	20.05	19.70	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	-
7	21.05	19.90	16.00	-	8.00	0.00	0.00	0.00	0.00	12.40	-
8	21.05	19.90	-	8.00	8.00	0.00	0.00	0.00	0.00	-	12.40
9	21.05	-	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40
10	-	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40
11	20.05	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40
12	20.05	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40
13	20.05	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40
14	20.05	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40
15	20.05	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40
16	20.05	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40
17	20.05	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40
18	20.05	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40
19	20.05	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40
20	20.05	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40
21	20.05	19.90	16.00	8.00	8.00	0.00	0.00	0.00	0.00	12.40	12.40

- NEW YORK SPOT RAW COTTON -
Cents per pound

	1928	1929	1930	1931	1932	1933	1934	1935	1936
1	-	18.20	13.65	10.15	5.75	10.50	-	12.15	-
2	22.80	18.20	13.60	10.00	5.95	-	12.10	12.35	-
3	22.35	18.35	13.60	10.35	-	10.50	12.30	12.35	-
4	-	-	-	-	-	-	-	-	-
5	22.75	18.35	13.30	-	5.95	10.25	12.30	12.20	-
6	22.85	18.35	-	10.15	6.20	10.50	12.15	12.35	-
7	22.80	-	13.30	9.95	6.00	10.30	12.10	-	-
8	-	18.60	13.15	9.55	6.10	10.25	-	12.30	-
9	21.95	18.70	13.20	9.35	5.90	-	12.45	12.40	-
10	22.20	18.55	13.30	9.35	-	10.75	12.70	12.45	-
11	22.25	18.20	13.10	9.25	5.85	10.65	13.00	12.35	-
12	22.20	18.35	13.20	-	5.70	11.55	12.85	12.45	-
13	21.95	18.25	-	9.10	5.90	11.40	13.15	12.35	-
14	22.00	-	13.10	9.10	5.70	11.60	13.10	-	-
15	-	18.00	13.20	9.05	5.85	11.40	-	12.40	-
16	21.60	18.35	13.15	9.30	5.90	-	13.25	12.25	-
17	21.50	18.00	13.15	9.20	-	11.65	13.30	12.35	-
18	21.70	18.85	13.40	9.30	5.75	11.75	13.35	12.35	-
19	21.55	19.20	13.65	-	5.75	11.35	13.25	12.30	-
20	21.20	19.45	-	9.45	5.75	10.55	13.00	12.20	-
21	21.05	-	13.15	9.15	5.75	10.10	13.15	-	-
22	-	19.00	13.15	9.15	5.85	10.20	-	12.25	-
23	21.05	18.75	12.90	9.30	5.75	-	13.10	12.10	-
24	20.95	18.60	12.65	9.00	-	10.55	12.85	12.25	-
25	21.10	18.80	12.75	8.85	5.75	10.50	12.85	-	-
26	21.15	18.70	12.95	-	5.80	10.65	12.80	12.15	-
27	21.05	18.65	-	8.80	5.95	10.90	12.95	12.15	-
28	21.05	-	12.75	8.55	5.95	10.50	13.00	-	-
29	-	18.75	12.65	8.45	6.00	10.50	-	12.05	-
30	21.05	18.90	12.45	8.50	6.05	-	13.20	12.00	-
31	20.95	19.20	12.55	8.25	-	10.50	13.15	12.10	-
1	20.95	19.20	12.80	8.15	6.05	10.40	13.20	12.00	-
2	19.70	18.85	12.65	-	5.90	10.45	13.20	11.95	-
3	19.85	19.00	-	8.10	6.00	10.45	13.10	11.90	-
4	19.95	-	13.10	8.15	5.95	10.15	13.15	-	-
5	-	18.90	12.85	8.00	6.00	10.05	-	11.90	-
6	19.65	18.95	12.95	7.95	6.20	-	13.20	11.95	-
7	19.65	18.95	13.15	7.95	-	9.90	13.50	11.85	-
8	20.40	18.35	12.55	8.05	7.05	9.60	13.75	11.65	-
9	18.95	18.10	12.60	-	7.00	9.85	13.95	11.65	-
10	19.30	17.95	-	8.90	7.15	9.65	13.75	11.60	-
11	18.90	-	12.55	8.85	7.50	9.50	13.55	-	-
12	-	18.10	12.35	8.75	7.50	9.30	-	11.50	-
13	18.55	18.30	12.40	7.00	7.35	-	13.55	11.35	-
14	18.95	18.15	12.05	8.95	-	9.00	13.45	11.55	-
15	19.20	18.00	11.90	7.05	7.50	8.85	13.60	11.70	-
16	19.55	18.20	11.60	-	7.55	8.65	13.50	11.75	-
17	19.10	18.35	-	8.85	7.45	9.30	13.30	11.80	-
18	18.85	-	11.00	6.70	7.60	9.25	13.15	-	-
19	-	18.75	11.25	6.50	7.50	9.35	-	11.80	-
20	18.85	18.85	11.25	6.60	7.60	-	13.15	11.70	-
21	19.15	18.50	11.15	6.65	-	9.35	13.15	11.65	-
22	19.20	18.65	11.15	6.85	7.75	9.50	13.30	11.70	-
23	19.00	18.65	11.15	-	7.80	9.30	13.40	11.10	-
24	19.10	18.70	-	7.05	8.30	9.30	13.50	10.85	-
25	19.10	-	11.15	7.00	8.45	9.55	13.35	-	-
26	-	18.65	11.75	7.20	8.45	9.60	-	10.85	-
27	19.00	18.70	11.70	7.05	9.20	-	13.25	11.05	-
28	19.30	18.90	11.70	7.15	-	9.60	13.35	10.95	-
29	19.15	19.05	11.40	7.25	9.20	9.65	13.40	10.80	-
30	19.25	19.25	-	-	8.70	9.55	13.20	10.75	-
31	19.05	19.35	-	7.00	8.40	9.45	13.55	10.65	-
1	19.05	-	11.40	6.95	8.30	9.45	13.35	-	-
2	-	-	11.30	6.85	8.75	-	-	-	-
3	-	19.55	11.40	6.80	8.90	-	13.15	10.65	-
4	19.05	19.25	11.40	6.70	-	-	-	10.70	-
5	19.25	19.10	11.65	-	-	9.45	13.35	10.65	-
6	19.35	18.20	11.65	-	8.95	9.10	13.35	10.75	-
7	19.40	19.15	-	-	9.00	9.20	13.35	10.70	-
8	19.50	-	11.15	6.75	7.95	9.00	13.40	-	-
9	-	19.35	11.20	6.90	8.10	8.85	-	10.75	-
10	18.50	18.95	11.50	6.70	8.10	-	13.20	10.85	-
11	18.25	18.75	11.30	6.75	-	9.05	13.30	10.85	-
12	18.30	18.80	11.05	6.65	7.75	9.05	13.30	10.80	-
13	17.80	19.00	11.00	-	7.40	9.35	13.10	10.75	-
14	17.80	18.70	-	6.60	7.25	9.55	13.05	10.65	-
15	17.65	-	10.95	6.70	7.25	9.60	13.95	-	-
16		18.70	10.95	6.60	7.05	9.70	-	10.65	-
17	17.90	18.70	11.00	6.55	6.80	-	13.05	10.80	-
18	17.65	18.60	11.00	6.40	-	10.15	12.95	11.00	-
19	17.95	18.65	10.90	6.25	6.90	10.45	12.95	11.00	-
20	17.95	18.65	10.85	-	6.95	10.05	12.85	10.95	-
21	18.45	18.55	-	6.20	7.50	9.65	13.00	10.80	-
22	18.90	-	10.75	6.25	7.50	9.80	12.85	-	-
23	-	18.40	10.65	6.55	7.35	9.80	-	10.85	-
24	19.05	18.45	10.55	6.35	7.45	-	12.80	10.90	-
25	18.90	18.85	10.55	6.30	-	10.05	12.80	10.90	-
26	19.15	18.70	10.35	6.20	7.50	10.05	12.70	10.85	-
27	19.60	18.70	10.30	-	7.50	10.00	12.65	10.75	-
28	19.30	18.75	-	6.10	7.40	10.00	12.55	10.75	-
29	19.30	-	10.25	6.00	7.00	10.00	12.70	-	-
30	-	18.85	10.35	5.95	7.25	9.95	-	10.80	-

Cents per pound.

		1928	1929	1930	1931	1932	1933	[illegible]	[illegible]	1936
ber	1	19.45	19.15	11.30	[illegible]	7.05	-	[illegible]	[illegible]	-
	2	19.45	18.95	10.35	[illegible]	-	9.55	[illegible]	11.30	-
	3	19.35	18.90	10.30	8.00	7.15	9.30	[illegible]	[illegible]	-
	4	-	18.90	10.35	-	7.15	9.90	[illegible]	[illegible]	-
	5	19.10	18.90	-	[illegible]	7.15	9.70	[illegible]	[illegible]	-
	6	19.05	-	[illegible]	[illegible]	7.05	9.60	[illegible]	-	-
	7	-	18.90	[illegible]	[illegible]	[illegible]	9.50	-	11.40	-
	8	19.45	[illegible]	[illegible]	[illegible]	6.85	-	[illegible]	-	-
	9	[illegible]	[illegible]	[illegible]	[illegible]	-	9.30	[illegible]	[illegible]	-
	10	[illegible]	[illegible]	[illegible]	[illegible]	6.95	9.35	[illegible]	[illegible]	-
	11	[illegible]	[illegible]	10.45	-	6.80	9.35	[illegible]	[illegible]	-
	12	[illegible]	[illegible]	-	[illegible]	-	-	-	-	-
	13	19.40	-	10.45	[illegible]	6.40	[illegible]	[illegible]	-	-
	14	-	[illegible]	[illegible]	[illegible]	[illegible]	9.40	-	-	-
	15	[illegible]	[illegible]	10.40	[illegible]	6.50	-	[illegible]	[illegible]	-
	16	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	-
	17	[illegible]	[illegible]	[illegible]	6.50	6.35	[illegible]	[illegible]	[illegible]	-
	18	20.10	[illegible]	10.25	-	6.35	9.35	[illegible]	[illegible]	-
	19	[illegible]	19.00	-	6.75	6.45	9.35	[illegible]	[illegible]	-
	20	20.35	-	10.45	6.65	6.35	[illegible]	[illegible]	-	-
	21	-	19.05	10.50	6.50	6.50	9.40	-	11.15	-
	[illegible]	[illegible]	[illegible]	10.50	6.70	6.35	-	[illegible]	[illegible]	-
	23	[illegible]	[illegible]	10.50	[illegible]	-	-	[illegible]	11.40	-
	24	[illegible]	[illegible]	11.00	6.9[illegible]	6.[illegible]0	9.70	[illegible]	[illegible]	-
	25	[illegible]	[illegible]	11.15	-	[illegible]	9.80	[illegible]	[illegible]	-
	26	19.40	19.40	-	6.55	6.40	[illegible]	[illegible]	[illegible]	-
	27	19.30	-	11.25	6.50	6.45	9.45	[illegible]	-	-
	28	-	[illegible]	11.35	6.70	6.35	9.75	-	11.[illegible]5	-
	29	19.30	[illegible]	11.45	[illegible]	[illegible]	-	1.45	[illegible]	-
	30	[illegible]	[illegible]	11.35	6.70	-	9.70	1.45	[illegible]	-
	31	19.45	18.10	11.20	6.70	6.50	9.75	1.40	11.40	-
mber	1	[illegible]	18.10	11.15	-	6.10	9.75	[illegible]	11.40	-
	2	[illegible]	[illegible]	-	6.70	6.10	9.75	[illegible]	11.35	-
	3	[illegible]	-	11.10	6.70	6.10	9.80	[illegible]	-	-
	4	-	17.90	11.20	[illegible]	[illegible]	9.75	-	-	-
	5	-	-	10.95	6.60	6.35	-	[illegible]	11.30	-
	6	-	[illegible]	[illegible]	6.7[illegible]	-	9.[illegible]	[illegible]	[illegible]	-
	7	[illegible]	17.35	[illegible]	6.70	6.30	9.[illegible]	[illegible]	[illegible]	-
	8	[illegible]	[illegible]	[illegible]	-	-	[illegible]	[illegible]	[illegible]	-
	9	[illegible]	[illegible]	-	6.70	6.15	[illegible]	[illegible]	11.50	-
	10	[illegible]	-	10.[illegible]	6.70	6.[illegible]	[illegible]	[illegible]	-	-
	11	-	17.[illegible]	[illegible]	6.[illegible]	6.[illegible]	-	-	-	-
	12	[illegible]	[illegible]	11.[illegible]	6.[illegible]	6.[illegible]	-	[illegible]	11.90	-
	13	[illegible]	17.0	11.[illegible]	6.75	-	10.15	[illegible]	[illegible]	-
	14	[illegible]	[illegible]	11.15	6.45	6.40	[illegible]	[illegible]	[illegible]	-
	15	14.70	[illegible]	11.10	-	[illegible]	[illegible]	[illegible]	[illegible]	-
	16	[illegible]	[illegible]	-	6.40	6.40	[illegible]	[illegible]	11.30	-
	17	[illegible]	-	11.10	[illegible]	[illegible]	10.[illegible]	1.35	-	-
	18	-	[illegible]	[illegible]	[illegible]	6.35	10.10	-	[illegible]	-
	19	[illegible]	[illegible]	[illegible]	6.50	6.5	-	[illegible]	[illegible]	-
	20	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	-
	21	[illegible]	[illegible]	10.[illegible]	6.1[illegible]	6.1[illegible]	[illegible]	[illegible]	[illegible]	-
	[illegible]	[illegible]	[illegible]	-	-	6.1[illegible]	[illegible]	[illegible]	[illegible]	-
	[illegible]	[illegible]	[illegible]	-	6.10	6.05	[illegible]	[illegible]	[illegible]	-
	24	[illegible]	-	[illegible]	[illegible]	-	10.10	12.55	-	-
	25	-	17.55	12.[illegible]	5.90	5.90	10.10	-	12.28	-
	26	1.00	[illegible]	10.70	-	5.90	-	12.70	12.25	-
	27	[illegible]	[illegible]	-	6.15	-	9.90	12.70	12.25	-
	28	[illegible]	-	[illegible]	[illegible]	5.90	10.05	[illegible]	-	-
	29	-	17.90	10.[illegible]	-	6.00	10.1[illegible]	-	12.20	-
	30	[illegible]	[illegible]	-	6.[illegible]	5.95	-	1.30	[illegible]	-
ember	1	[illegible]	-	10.40	6.10	5.95	10.10	[illegible]	-	-
	2	-	17.[illegible]	10.30	6.15	[illegible]	10.15	-	12.20	-
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	12.65	12.35	-
	4	[illegible]	[illegible]	[illegible]	6.11	-	10.05	[illegible]	12.25	-
	[illegible]	[illegible]	[illegible]	10.[illegible]	6.1[illegible]	[illegible]	10.20	12.60	12.20	-
	[illegible]	[illegible]	[illegible]	10.[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	-
	7	[illegible]	[illegible]	-	6.1[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-
	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	1.70	-	-
	[illegible]	-	[illegible]	10.70	[illegible]	[illegible]	[illegible]	-	[illegible]	-
	10	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]	-
	11	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	-
	12	[illegible]	[illegible]	[illegible]	6.1[illegible]	[illegible]	[illegible]	[illegible]	11.[illegible]	-
	13	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	-
	14	[illegible]	17.[illegible]	[illegible]	6.1[illegible]	6.[illegible]	11.15	12.60	11.90	-
	15	[illegible]	17.0	-	6.20	6.20	10.15	-	-	-
	16	[illegible]	-	9.45	6.20	6.00	10.10	12.80	11.55	-
	17	20.[illegible]	17.00	9.60	6.20	6.15	-	12.75	11.50	-
	18	[illegible]	17.05	9.95	6.35	-	10.05	12.75	11.75	-
	19	[illegible]	17.15	9.40	6.15	6.10	10.15	12.75	11.50	-
	20	[illegible]	17.15	9.75	-	6.10	10.05	12.75	11.90	-
	21	20.40	17.25	9.85	6.50	6.00	10.00	12.80	-	-
	22	20.50	-	-	6.30	5.95	10.05	12.80	-	-
	23	-	17.15	9.30	6.30	5.95	10.25	-	12.05	-
	24	20.55	17.15	9.30	6.30	-	-	12.80	12.00	-
	25	-	-	8.95	-	-	-	-	-	-
	26	20.55	17.40	-	-	-	10.15	12.75	11.90	-
	27	20.65	17.40	9.80	6.40	-	10.30	12.75	11.90	-
	28	20.55	17.30	9.80	-	5.95	10.35	12.85	11.90	-
	29	20.65	-	-	6.40	6.00	10.30	12.85	11.95	-
	30	-	17.30	9.95	6.35	5.15	10.30	-	-	-
	31	20.55	17.30	10.00	6.5	6.10	-	12.85	12.10	-
				10.00	6.55	6.50				

STATEMENT OF DOMINION TEXTILE COMPANY'S SELLING PRICES.

COTTON YARNS ON CONES - CENTS PER POUND.

LIST NO.	DATE	NO. 10's Single Hos'y	NO. 10's Single Warp	NO. 10's Twisted Hos'y	NO. 10's Twisted Warp	NO. 14's Single Hos'y	NO. 14's Single Warp	NO. 14's Twisted Hos'y	NO. 14's Twisted Warp	NO. 18's Single Hos'y	NO. 18's Single Warp	NO. 18's Twisted Hos'y	NO. 18's Twisted Warp
76	Mar.11/29	39-1/8	40-1/8	40-5/8	41-5/8	40-1/2	41-1/4	42	43	42-3/8	43-7/8	43-7/8	44-3/8
77	Apr.16/29	38-1/8	39-1/8	39-5/8	40-5/8	39-1/2	40-1/4	41	42	41-3/8	41-7/8	42-7/8	43-3/8
78	June12/29	36-1/2	36-5/8	38	38-1/8	38	38	39-7/8	39-1/4	39-1/4	39-7/8	41-3/4	41-3/8
79	Aug.28/29	36-1/2	37	39-7/8	38-5/8	38	38-3/8	42-3/8	40-1/8	39-1/2	40-1/4	44-1/2	42-1/4
80	Jan. 6/30	36-1/2	35-1/2	39-7/8	37-5/8	38	36-3/8	42-3/8	39-1/8	39-1/2	38-1/4	44-1/2	41-1/4
81	Jan.31/30	34	34-1/2	37-3/8	36-5/8	35-1/2	35-3/8	39-7/8	38-1/8	37	37-1/4	42	40-1/4
82	June 4/30	31-1/2	31-1/2	35-7/8	33-5/8	33	32-3/8	38-3/8	35-1/8	34-1/2	34-1/4	40-1/2	37-1/4
83	Oct.17/30	25-3/4	25-1/2	30-1/8	27	27-1/4	26-1/2	32-5/8	29-3/8	28-3/4	27-1/2	34-3/4	30-1/8
84	June 1/31	23-3/4	23-1/2	28-1/8	25	25-1/4	24-1/2	30-5/8	26-3/8	26-3/4	25-1/2	32-3/4	27-3/4
85	Aug. 1/31	21	22-1/2	25-3/8	24	23-1/2	23-1/2	27-7/8	25-3/8	24	25	30	26-3/4
86	Sep.21/31	21	22-1/2	25-3/8	24	23-1/2	23-1/2	27-7/8	25-3/8	24	25	30	26-3/4
87	June29/32	19	21	23-3/8	22	23-1/2	22	25-7/8	23-3/8	22	23-1/2	28	24-3/4
88	Aug.12/32	21	23	25-3/8	24	23-1/2	24	27-7/8	25-3/8	24	25-1/2	30	26-3/4
89	Aug.26/32	22-1/2	24-1/2	26-7/8	25-1/2	24	25-1/2	29-3/8	26-7/8	25-1/2	27	31-1/2	28-1/4
90	Aug.29/32	24	26	28-3/8	27	25-1/2	27	30-7/8	28-3/8	27	28-1/2	33	29-3/4
91	Sep.14/32	22-1/2	24-1/2	26-7/8	25-1/2	24	25-1/2	29-3/8	26-7/8	25-1/2	27	31-1/2	28-1/4
92	Oct.26/32	22-1/2	23	26-7/8	24	24	24	29-3/8	25-3/8	25-1/2	25-1/2	31-1/2	26-3/4
92	Dec. 6/32	21	23	25-3/8	24	23-1/2	24	27-7/8	25-3/8	24	25-1/2	30	26-3/4
93	Mar.31/33	21	23	25-3/8	24	23-1/2	24	27-7/8	25-3/8	24	25-1/2	30	26-3/4
94	Apr.26/33	23	24	27-1/2	26	24-1/2	25-1/2	30-1/4	28	26	27	33	30
95	May 8/33	24	25	28-1/2	27	25-1/2	26-1/2	31-1/4	29	27	28	34	31
96	May 12/33	25	26	29-1/2	28	26-1/2	27-1/2	32-1/4	30	28	29	35	32
97	June15/33	26	27	30-1/2	29	27-1/2	28-1/2	33-1/4	31	29	30	36	33
98	June26/33	27	28	31-1/2	30	28-1/2	29-1/2	34-1/4	32	30	31	37	34
99	Jul.11/33	28	29	32-1/2	31	29-1/2	30-1/2	35-1/4	33	31	32	38	35
100	Jul.12/33	29	30	33-1/2	32	30-1/2	31-1/2	36-1/4	34	32	33	39	36

LIST NO.	DATE	NO. 10's Single Hos'y	NO. 10's Single Warp	NO. 10's Twisted Hos'y	NO. 10's Twisted Warp	NO. 14's Single Hos'y	NO. 14's Single Warp	NO. 14's Twisted Hos'y	NO. 14's Twisted Warp	NO. 15's Single Hos'y	NO. 15's Single Warp	NO. 15's Twisted Hos'y	NO. 15's Twisted Warp
101	Aug.16/33	27	28	31-1/2	30	29-1/2	29-1/2	34-1/4	32	30	31	37	34
102	Jan. 8/34	28	29	32-1/2	31	29-1/2	30-1/2	35-1/4	33	31	32	38	35
103	Jan.17/34	28	29	32-1/2	31	29-1/2	30-1/2	35-1/4	33	31	32	38	35
104	Feb. 2/34	29	30	33-1/2	32	30-1/2	31-1/2	36-1/4	34	32	33	39	35
105	Feb.10/34	30	31	34-1/2	33	31-1/2	32-1/2	37-1/4	35	33	34	40	37
106	Jul.16/34	31	32	35-1/4	34	32-1/2	33-1/2	35-1/4	36	34	35	41	38
107	Jan. 4/35	30	31-1/4	34-1/2	33-1/4	31-1/2	32-1/2	37-1/4	35	33	34	40	37
108	Sep.16/35	27-1/2	28-1/2	31	30-1/2	29	30	33	32-1/2	30-1/2	31-1/2	35	34-1/2
109	Nov.15/35	29	29-1/2	32-1/2	31-1/2	[illegible]	31	34-1/2	33-1/2	32	32-1/2	36-1/2	35-1/2
[illegible]	to May 5/36	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

LIST NO.	DATE	NO. 24's Single Hos'y	NO. 24's Single Warp	NO. 24's Twisted Hos'y	NO. 24's Twisted Warp	NO. 30's Single Hos'y	NO. 30's Single Warp	NO. 30's Twisted Hos'y	NO. 30's Twisted Warp
101	Aug.16/33	32	33-1/4	40	37	35	35-1/2	43	40
102	Jan. 3/34	33	34-1/4	41	38	36	36-1/2	44	41
103	Jan.17/34	33	34-1/4	41	38	36	36-1/2	44	41
104	Feb. 2/34	34	35-1/4	42	39	37	37-1/2	45	42
105	Feb.10/34	35	36-1/4	43	40	38	38-1/2	46	43
106	Jul.16/34	35-3/4	37-1/4	43-3/4	41	38	38-1/2	46	44
107	Jan. 4/35	34-1/4	35-1/4	42-1/4	39	36	37-1/4	44	41-3/4
108	Sep.15/35	31-1/4	32-1/2	36-1/2	36-1/4	32-1/2	34	38-1/2	38-1/2
109	Nov.15/35 to May 5/36	32-3/4	33-1/2	38	37-1/4	34	35	40	39-1/2

| | | |

[illegible]

[illegible]

Date	Raw Cotton Spot Price per pound.	United States Selling Price in pounds.	Currency Exchange Rate.	Value, Canadian Funds.	Value for [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Dominion Textile Co. Ltd. Price to Manufacturers.
1930										
Jan. 6	17.05	$29.00	-	$29.00	$29.00	[illegible]	-	-	$34.80	$35.50
Jan. 31	16.25	27.50	-	27.50	27.[illegible]	[illegible]	-	-	33.00	34.50
June 4	15.85	24.50	-	24.50	24.[illegible]	4.30	-	-	29.40	31.50
			From September 17, 1930		-	22½%	4¢ per lb.	(NOTE: 125% increase)		31.50
Oct. 17	10.15	19.50	-	19.50	19.50	4.39	$4.00	-	27.89	25.50
1931										
June 1	[illegible].50	16.00	-	16.00	16.00	3.60	4.00	-	23.60	23.50
			From June 2, 1931					1%		
Aug. 1	8.10	15.50	-	15.50	15.50	3.49	4.00	.23	23.22	22.50
1932			From April 7, 1932					3%		
June 20	5.55	10.50	14.38%	12.01	12.01	2.70	4.00	.56	19.27	21.00
Aug. 12	7.20	12.50	14.53	14.33	14.33	3.22	4.00	.64	22.19	23.00
Aug. 26	8.65	14.50	13.22	16.42	16.42	3.69	4.00	.72	24.83	24.50
Aug. 29	9.20	17.50	11.81	19.57	19.57	4.40	4.00	.84	28.81	26.00
Sept. 14	7.25	16.00	10.81	17.73	17.73	3.99	4.00	.77	26.49	24.50
Oct. 26	6.40	13.50	10.06	14.86	14.86	3.34	4.00	.67	22.87	23.00
1933										
April 26	7.60	13.75	15.47	15.88	15.88	3.57	4.00	.70	24.15	24.00
May 8	8.35	16.00	13.99	18.24	18.24	4.10	4.00	.79	27.13	25.00
May 12	8.95	17.00	13.59	19.31	19.31	4.34	4.00	.83	28.48	26.00
June 15	8.95	20.00	12.31	22.46	22.46	5.05	4.00	.94	32.45	27.00
June 26	10.45	21.50	10.72	23.80	23.80	5.36	4.00	.99	34.15	28.00
July 11	10.65	25.00	5.06	26.27	26.27	5.91	4.00	1.09	37.27	29.00
July 12	11.55	25.00	5.00	26.25	26.25	5.91	4.00	1.08	37.24	30.00
Aug. 16	8.65	30.50	6.16	32.38	32.38	7.29	4.00	1.31	44.98	38.00

NEW YORK SPOT RAW COTTON, PER POUND - COTTON WARP YARN PER 100 POUNDS.

NO. 10's, SINGLE.

Date	Raw Cotton Spot Price per pound.	United States Selling Price per 100 pounds.	Currency Exchange Rate.	Value, Canadian Funds.	Value per cwt.	Duty: Tariff Item [illegible] General Rate	Duty: Tariff Item [illegible] Intermediate Rate	Duty: Tariff Item [illegible] Rate	Value, including Duty and Excise Tax.	[illegible] manufacturers.
1934										
Jan. 8	10.85¢	$28.50	0.02	$28.51	[illegible]	$6.41	$4.00	$1.17	[illegible]	[illegible]
Feb. 2	11.80	26.00	1.10	26.31	[illegible]	6.37	4.00	1.16	[illegible]	[illegible]
Feb. 10	12.55	29.00	0.58	29.26	[illegible]	6.58	4.00	1.19	[illegible]	[illegible]
July 16	13.25	28.50	-	28.50	28.50	6.41	4.00	1.17	40.08	[illegible]
	United States processing tax not included in value for duty purposes from July 21, 1934.									
1935										
Jan. 4	12.85	27.00	-	27.00	22.50	5.06	4.00	.95	32.51	[illegible]
Sept. 16	10.65	26.50	0.58	26.65	22.12	4.98	4.00	.93	32.03	[illegible]
Nov. 15	12.35	28.50	1.17	28.83	24.28	5.46	4.00	1.01	34.75	[illegible]
1936				Intermediate Tariff -		15%	3½¢ per lb.			
April 20	11.77	23.50	0.56	23.63	23.63	3.54	3.50	.92	31.59	29.50

STATEMENT OF MILL SPREADS - NO. 20'S SINGLE WARP YARN

[illegible]

DATE	[illegible]	[illegible]	[illegible]	[illegible] + 15% WASTE	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
							YARN PER POUND	RAW COTTON + 15% WASTE	MILL SPREAD
1929									
11 Mar.	21.45¢	-	-	24.67¢	40.15	15.48¢	-	-	-
16 Apr.	20.55	-	-	23.83	39.15	15.30	-	-	-
17 June	18.95	-	-	21.79	36.63	14.84	-	-	-
16 August	19.90	-	-	21.74	37.00	15.26	-	-	-
1930									
6 Jan.	17.05	-	-	19.61	35.50	15.89	29.00¢	19.61¢	9.39¢
31 Jan.	16.25	-	-	18.69	34.50	15.81	27.50	18.69	8.81
4 June	15.90	-	-	18.29	31.50	13.21	24.50	18.29	6.21
17 Oct.	10.20	-	-	11.73	25.50	13.77	19.50	11.73	7.77
1931									
1 June	8.55	-	-	9.83	23.50	13.67	16.00	9.83	6.17
1 Aug.	10.15	-	.10¢	11.79	22.50	10.71	15.50	11.67	3.83
21 Sept.	6.20	-	.06	7.20	22.50	15.30	-	-	-
1932									
29 June	5.55	14.38	.19	7.52	21.00	13.48	10.50	6.38	4.12
12 Aug.	7.50	14.63	.26	10.19	23.00	12.81	12.50	8.63	3.87
26 Aug.	8.45	13.22	.29	10.88	24.50	13.62	14.50	9.72	4.78
29 Aug.	9.20	11.81	.31	12.19	26.00	13.81	17.50	10.58	6.92
14 Sept.	7.25	10.81	.24	9.51	24.50	14.99	16.00	8.34	7.66
26 Oct.	6.40	10.06	.21	8.34	23.00	14.66	13.50	7.36	6.14
6 Dec.	5.80	17.06	.20	8.04	23.00	14.96	-	-	-
1933									
31 March	6.30	20.09	.23	8.97	23.00	14.03	-	-	-
26 April	7.60	15.47	.28	10.40	24.00	13.60	15.75	8.74	5.01
8 May	8.40	13.99	.29	11.35	25.00	13.65	16.00	9.66	6.34
12 May	8.95	13.59	.31	12.05	26.00	13.95	17.00	10.29	6.71
15 June	8.95	12.31	.30	11.90	27.00	15.10	20.00	10.29	9.71
26 June	10.45	10.72	.35	13.71	28.00	14.29	21.50	12.02	9.48
11 July	10.65	5.06	.34	13.26	29.00	15.74	25.00	12.25	12.75

STATEMENT OF MILL SPREADS - NO. 10'S SINGLE WARP YARN

CANADIAN and AMERICAN

DATE	New York Spot Raw Cotton Per Pound	Value Cotton			CANADIAN		AMERICAN		
		Currency Exchange Rate	Excise Tax	Can. Funds Including Excise + 18% waste	Selling Price Yarn Per Pound	Mill Spread	Selling Price Yarn Per Pound	Raw Cotton + 18% waste	Mill Spread
1933									
18 July	11.55¢	5.00¢	.37	14.38¢	30.00¢	15.62	25.00¢	13.28¢	11.72¢
16 Aug.	8.65	6.16	.28	10.88	28.00	17.12	30.50	9.95	20.55
1934									
8 Jan.	10.85	0.62	.33	12.66	29.00	16.14	28.50	12.48	16.02
17 Jan.	11.55	-	.35	13.69	29.00	15.31	-	-	-
2 Feb.	11.80	1.10	.36	14.15	30.00	15.87	28.00	13.57	14.43
10 Feb.	12.56	-	.38	14.87	31.00	16.13	29.00	14.43	14.57
16 July	13.25	-	.40	15.70	32.00	16.30	28.50	15.24	13.26
1935									
4 Jan.	12.85	-	.39	15.23	31.25	16.02	27.00	14.78	12.22
16 Sept.	10.65	0.58	.32	12.68	28.50	15.82	26.50	12.25	14.25
15 Nov.	12.35	1.17	.37	14.79	29.50	14.71	28.50	14.20	14.30
1936									
20 Apr.	11.77	0.56	.36	14.03	29.50	15.47	23.50	13.54	9.96

NEW YORK SPOT RAW COTTON, PER POUND - COTTON RAW YARN, 100 POUNDS.

NO. 30's, TWISTED.

Date	Raw Cotton Spot Price per pound.	United States Selling Price 100 pounds.	Currency Exchange Rate	Value Canadian funds.	Value for Duty.	Tariff Item 1.20 Duty Ad valorem 25%	Specific None	Excise Tax None	Value, including Duty and Excise Tax	DOMINION TEXTILE CO. LTD. Price to Manufacturers.
1930										
Jan. 6	17.50¢	$38.00	-	$38.00	$38.00	$9.50	-	-	$47.50	$47.63
Jan. 31	16.25	37.00	-	37.00	37.00	9.25	-	-	46.25	46.63
June 4	15.85	34.00	-	34.00	34.00	8.50	-	-	42.50	43.63
			From September 17, 1930	-		25%	4¢ per lb.	(NOTE:- 59½% increase)		
Oct. 17	10.15	27.00	-	27.00	27.00	6.75	$4.00	-	37.75	36.25
1931										
June 1	8.50	24.00	-	24.00	24.00	6.00	4.00	-	34.00	34.25
			From June 2, 1931	-				1%		
Aug. 1	8.10	24.00	-	24.00	24.00	6.00	4.00	.34	34.34	35.75
1932			From April 7, 1932	-				5%		
June 29	5.55	16.00	14.38%	18.30	18.30	4.58	4.00	.81	27.69	30.75
Aug. 12	7.20	19.00	14.63	21.78	21.78	5.45	4.00	.94	32.17	32.75
Aug. 26	8.65	20.50	13.22	23.21	23.21	5.80	4.00	.99	34.00	34.25
Aug. 29	9.20	23.50	11.81	26.28	26.28	6.57	4.00	1.11	37.96	35.75
Sept. 14	7.25	21.00	10.81	23.27	23.27	5.82	4.00	.99	34.08	34.25
Oct. 26	6.40	19.50	10.06	21.46	21.46	5.37	4.00	.92	31.75	32.75
1933										
Apr. 26	7.60	20.00	15.47	23.09	23.09	5.77	4.00	.99	33.85	36.00
May 5	8.35	23.00	13.99	26.22	26.22	6.56	4.00	1.10	37.88	37.00
May 12	8.95	23.50	13.59	26.59	26.59	6.67-	4.00	1.12	38.48	38.00
June 15	8.95	27.50	12.31	30.89	30.89	7.72	4.00	1.28	43.89	39.00
June 26	10.45	29.00	10.72	32.11	32.11	8.03	4.00	1.32	45.46	40.00
July 11	10.65	33.00	5.06	34.67	34.67	8.67	4.00	1.42	48.76	41.00
July 12	11.55	34.00	5.00	35.70	35.70	8.93	4.00	1.46	50.09	42.00
Aug. 16	8.65	39.00	6.16	41.40	41.40	10.35	4.00	1.67	57.42	40.00

Date	Raw Cotton Spot Price per pound.	United States Selling Price 100 pounds.	Currency Exchange Rate	Value Canadian funds	Value for Duty.	Duty: Tariff Item 5220 General Ad valorem 25%	Duty: Tariff Item 5220 General Specific 4¢ per lb.	Excise Tax 5%	Value, including Duty and Excise Tax	Canadian Tariff Item Price to Manufacturers.
1934										
Jan. 8	10.85¢	$38.00	0.02	$38.01	$38.01	$9.50	$4.00	$1.55	$53.06	$41.00
Feb. 2	11.85	37.00	1.10	37.41	37.41	9.35	4.00	1.52	52.28	42.00
Feb. 10	12.55	37.50	0.88	37.83	37.83	9.46	4.00	1.54	52.83	43.00
July 16	13.25	36.00	-	36.00	36.00	9.00	4.00	1.47	50.47	44.00
		United States processing tax not included in value for duty purposes from July 21, 1934.								
1935										
Jan. 4	12.55	35.00	-	35.00	30.50	7.63	4.00	1.26	43.39	41.75
Sept. 16	10.65	35.00	0.58	35.20	30.67	7.67	4.00	1.27	43.61	38.50
Nov. 15	12.35	36.50	1.17	36.93	32.33	8.10	4.00	1.34	45.82	39.50
				Intermediate Tariff		22½%	3¢ per lb.			
1936										
April 20	11.77	30.50	0.56	30.67	30.67	6.90	3.50	1.23	42.30	39.50

STATEMENT MILL SPREADS - 30's PRINTED WARP YARNS

CANADIAN AND AMERICAN

DATE	New York Spot Raw Cotton Per Pound	Currency Exchange Rate	Excise Tax	Value Cotton Can. Funds including Excise + 15% waste	CANADIAN Selling Price, Yarn Per Pound	CANADIAN Mill Spread	AMERICAN Selling Price, Yarn Per Pound	AMERICAN New Cotton + 15% Waste	AMERICAN Mill Spread
1929									
11 March	21.45¢	-	-	24.67¢	50.75¢	26.08¢	-	-	-
16 April	20.35	-	-	23.63	49.75	26.12	-	-	-
12 June	18.95	-	-	21.79	47.25	25.46	-	-	-
28 Aug.	18.90	-	-	21.74	48.63	26.89	-	-	-
1930									
6 Jan.	17.05	-	-	19.61	47.63	28.02	38 ¢	19.61¢	18.39¢
31 Jan.	16.25	-	-	18.69	46.63	27.94	37	18.69	18.31
4 June	15.90	-	-	18.29	43.63	25.34	34	18.29	15.71
17 Oct.	10.20	-	-	11.73	36.25	24.52	27	11.73	15.27
1931									
1 June	8.55	-	-	9.83	34.25	24.42	24	9.83	14.17
1 Aug.	10.15	-	.10	11.79	32.75	20.96	24	11.67	12.33
21 Sept.	6.20	-	.06	7.20	32.75	25.55	-	-	-
1932									
29 June	5.55	14.38	.19	7.52	30.75	23.23	16	6.38	9.62
12 Aug.	7.50	14.63	.26	10.19	32.75	22.56	19	8.63	10.37
26 Aug.	8.45	13.22	..29	10.88	34.25	23.37	20.5	9.72	10.78
29 Aug.	9.20	11.81	.31	12.19	35.75	23.56	23.5	10.58	12.92
14 Sept.	7.25	10.81	.24	9.51	34.25	24.74	21.	8.34	12.66
26 Oct.	6.40	10.06	.21	8.34	32.75	24.41	19.5	7.36	12.14
6 Dec.	5.80	17.06	.20	8.04	32.75	24.71	-	-	-
1933									
31 March	6.30	20.09	.23	8.97	32.75	23.78	-	-	-
26 April	7.60	15.47	.26	10.40	36.	25.60	20	8.74	11.26
8 May	8.40	13.99	.29	11.35	37.	25.65	23	9.66	13.34
12 May	8.95	13.59	.31	12.05	38.	25.95	25.5	10.29	13.21
15 June	8.95	12.31	.30	11.90	39.	27.10	27.5	10.29	17.21
26 June	10.45	10.72	.35	13.71	40.	26.29	29.	12.02	16.98
11 July	10.65	5.06	.34	13.26	41.	27.74	33.-	12.25	20.75

DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE + 18% WASTE	CANADIAN SPINNING TRADE YARNS PER POUND	CANADIAN MILL THREAD	AMERICAN SPINNING TRADE YARNS	AMERICAN RAW COTTON + 15% WASTE	AMERICAN MILL THREAD
1933									
12 July	11.55	5.00	.37	14.38	42	27.62	34	13.28	20.72
16 Aug.	8.65	6.16	.28	10.88	40	29.12	39	9.95	29.05
1934									
8 Jan.	10.85	0.02	.33	12.86	41	[illegible]	38	12.48	25.52
17 Jan.	11.55	-	.35	13.69	41	27.31	-	-	-
2 Feb.	11.80	1.10	.36	14.13	42	27.87	37	13.57	23.43
10 Feb.	12.55	-	.38	14.87	43	28.13	37.5	14.43	23.07
16 July	13.25	-	.40	15.70	44	28.30	36	15.24	20.76
1935									
4 Jan.	12.85	-	.39	15.23	41.75	26.52	35	14.78	20.22
16 Sept.	10.65	0.68	.32	12.68	38.50	25.82	35	12.25	22.75
15 Nov.	12.35	1.17	.37	14.79	39.50	24.71	36.5	14.20	22.30
1936									
20 April	11.77	0.56	.36	14.03	39.50	25.47	30.5	13.54	16.96

NEW YORK SPOT RAW COTTON, PER POUND - COTTON WARP YARN PER 100 POUNDS

No. 30's, SINGLE.

Date	Raw Cotton Spot Price per Pound.	United States Dollars per Pound.	Currency Exchange Rate.	Value, Canadian Funds.	Value, Duty Paid.	Duty [illegible]	[illegible]	[illegible]	Value, including duty and Excise Tax.	Prime to Manufacturers.
1930										
Jan. 6	17.[illegible]	$37.00	-	$37.00	$37.00	$8.33	-	-	$45.33	$44.75
Jan. 31	16.[illegible]	36.00	-	36.00	36.00	8.10	-	-	44.10	43.75
June 4	[illegible]	32.00	-	32.00	32.00	7.20	-	-	39.20	40.75
			From September 17, 1930			Tariff Item 522	[illegible]	(NOTE: 68.37% increase)		
Oct. 17	[illegible].15	26.[illegible]	-	26.00	26.00	5.85	$4.00	-	35.85	32.50
1931 June 1	5.50	22.50	-	22.50	22.50	5.06	4.00	-	31.56	30.50
			From June 2, 1931					1%		
Aug. 1	5.10	22.[illegible]	-	22.00	22.00	4.95	4.00	.31	31.26	30.50
1932			From April 7, 1932					3%		
June 2[illegible]	5.55	16.[illegible]	14.38%	18.30	18.30	4.12	4.00	.79	27.21	29.00
Aug. 13	7.[illegible]	18.[illegible]	14.53	20.53	20.53	4.64	4.00	.88	30.15	31.00
Aug. 23	8.65	20.[illegible]	13.22	22.64	22.64	5.09	4.00	.95	32.68	32.50
Aug. 29	9.[illegible]	23.[illegible]	11.81	25.72	25.72	5.79	4.00	1.07	36.58	34.00
Sept. 14	7.[illegible]	21.50	10.81	23.82	23.82	5.36	4.00	1.00	34.18	32.50
Oct. 26	6.40	18.50	10.06	20.36	20.36	4.58	4.00	.87	29.81	31.00
1933 April 26	7.50	19.[illegible]	15.47	21.94	21.94	4.94	4.00	.92	31.80	31.50
May [illegible]	8.35	22.50	13.99	25.65	25.65	5.77	4.00	1.06	36.48	32.50
May 12	8.95	23.00	13.59	26.13	26.13	5.88	4.00	1.08	37.09	33.50 —
June 15	8.95 →	27.50	12.31	30.89	30.89	6.95	4.00	1.25	43.09	34.50 →
June 26	[illegible].45	29.00	10.72	32.11	32.11	7.22	4.00	1.30	44.63	35.50
July 11	[illegible].65	32.50	5.06	34.14	34.14	7.68	4.00	1.37	47.19	36.50
July 13	11.55	32.50	5.00	34.13	34.13	7.68	4.00	1.37	47.18-	37.50
Aug. 16	9.55	38.50	6.16	40.8[illegible]	40.87	9.[illegible]	4.[illegible]	1.52	5[illegible]	38.50

NEW YORK SPOT RAW COTTON, PER POUND - COTTON YEAR [illegible]

[illegible]

Date	New York spot raw cotton per pound.	United States tariff price 100 pounds.	Foreign exchange rate	Value in francs.	Duty.	Duty paid (1st [illegible] [illegible])	Duty paid (2nd [illegible] [illegible])	[illegible]	Value, including duty and Excise Tax.	Price to Manufacturers.
1934										
Jan. 6	10.85¢	$37.50	0.02	37.51	[illegible]	[illegible].44	[illegible]	[illegible]	$51.45	$35.[illegible]
Feb. 2	11.[illegible]	36.00	1.10	36.40	[illegible]	[illegible]	4.00	1.46	50.05	37.50
Feb. 10	12.[illegible]5	37.[illegible]	0.88	37.33	[illegible]	8.40	[illegible]	[illegible]	51.22	[illegible]
July 16	13.[illegible]5	36.[illegible]	-	36.[illegible]	[illegible]	8.21	4.00	1.46	50.17	39.[illegible]
	United States processing tax not included in value for duty purposes from July 21, 1934.									
1935										
Jan. 4	12.[illegible]	34.50	-	34.50	[illegible]	[illegible].75	[illegible]	[illegible]	[illegible]	[illegible].[illegible]
Sept. 16	10.65	34.00	0.58	34.20	29.67	6.68	4.00	1.21	41.56	[illegible]
Nov. 15	12.[illegible]5	36.00	1.17	36.42	31.87	7.17	4.00	1.29	44.33	[illegible]
				Intermediate Tariff -		15%	3½¢ per lb.			
1936										
April 10	11.77	30.50	[illegible].6	30.67	[illegible].67	4.[illegible]	3.50	1.36	39.93	35.[illegible]

NEW YORK SPOT RAW COTTON, PER [illegible] COTTON HOSIERY YARN, [illegible]

NO. 30's, SINGLES.

Date	Raw Cotton Spot Price per pound.	United States Selling Price 100 pounds.	Currency Exchange Rate.	Value Canadian funds.	Value for Duty.	Duty: Tariff Item 522a General Ad Valorem 22½%	Duty: Tariff Item 522a General Specific 35.8	Excise Tax None	Value, including Duty and Excise Tax	Sunlight Tariffs Co. Ltd. Price to Manufacturers.
1930 Jan. 6	17.50¢	$36.50	[illegible]	$36.50	$36.50	$8.21	-	-	$44.71	$45.50
Jan. 31	16.25	35.50	[illegible]	35.50	35.50	7.99	-	-	43.49	43.00
June 4	15.85	33.00	[illegible]	33.00	33.00	7.43	-	-	40.43	40.50
			From September 17, 1930		-	22½%	None			
Oct. 17	10.15	27.00	[illegible]	27.00	27.00	6.08	-	-	33.08	34.75
1931 June 1	8.50	23.00	[illegible]	23.00	23.00	5.18	-	-	28.18	32.75
			From June 2, 1931		-			1%		
Aug. 1	8.10	24.50	[illegible]	24.50	24.50	5.51	-	.30	30.31	30.00
1932			From April 7, 1932		-			3%		
June 29	5.55	16.00	14.38%	18.30	18.30	4.12	-	.67	23.09	28.00
Aug. 12	7.20	17.50	14.63	20.06	20.06	4.51	-	.74	25.31	30.00
Aug. 26	8.65	20.50	13.22	23.21	23.21	5.22	-	.85	29.28	31.50
Aug. 29	9.20	23.50	11.81	26.28	26.28	5.91	-	.97	33.16	31.50
Sept. 14	7.25	21.00	10.81	23.27	23.27	5.24	-	.86	29.37	31.50
Oct. 26	6.40	19.00	10.06	20.91	20.91	4.70	-	.79	26.40	31.50
1933 Apr. 26	7.60	20.00	15.47	23.09	23.09	5.20	-	.85	29.14	31.00
May 8	8.35	22.00	13.99	25.08	25.08	5.64	-	.92	31.64	32.00
May 12	8.95	23.00	13.59	26.13	26.13	5.88	-	.96	32.97	33.00
June 16	8.95	26.50	12.31	29.76	29.76	6.70	-	1.09	37.55	34.00
June 26	10.45	28.00	10.72	31.00	31.00	6.98	-	1.14	39.12	35.00
July 11	10.65	32.00	5.06	33.62	33.62	7.56	-	1.23	42.41	36.00
July 12	11.55	33.00	5.00	34.65	34.65	7.80	-	1.27	43.72	37.00
Aug. 16	8.65	39.00	6.16	41.40	41.40	9.32	-	1.52	52.24	35.00

Date	Raw Cotton Spot Price per pound.	United States Selling Price 100 pounds.	Currency Exchange Rate.	Value Canadian funds.	Value for Duty.	Duty: Tariff Item 5[illegible] General Ad valorem [illegible]%	Specific None	Excise Tax	Value, including Duty and Excise Tax.	DOMINION TEXTILE CO. LTD. Price to Manufacturers.
1934										
Jan. 8	10.85	$37.50	0.02	$37.51	$37.51	5.44	-	[illegible]	$47.33	$36.00
Feb. 2	11.60	36.00	1.10	36.40	36.40	5.19	-	1.34	45.93	37.00
Feb. 10	12.55	36.00	0.88	36.32	36.32	5.17	-	1.34	45.83	38.00
July 16	13.25	35.00	--	35.00	35.00	7.88	-	1.29	44.17	38.00
		United States processing tax not included in value for duty purposes from July 21, 1934.								
1935										
Jan. 4	12.85	34.50	-	34.50	30.00	6.75	-	[illegible]	37.85	36.00
Sept.16	10.65	34.00	0.58	34.20	29.57	6.68	-	1.09	37.44	32.50
Nov. 15	12.35	35.50	1.17	35.92	31.37	7.05	-	1.15	39.58	34.00
				Intermediate Tariff - 15%			None			
1936										
Apr. 20	11.77	30.00	0.56	30.17	30.17	4.53	-	1.04	35.74	34.00

| | | |

STANDARD MILL SPREADS - 30's [illegible]

CANADIAN AND AMERICAN

DATE	New York Spot Raw Cotton Per Pound	Currency Exchange Rate	Excise Tax	Value Cotton Can. Funds including Excise + 15% waste	[illegible] Selling Price, Yarn Per Pound	[illegible] Mill Spread	[illegible] Selling Price, Yarn Per Pound	[illegible] Raw Cotton + 15% waste	[illegible] Mill Spread
1929									
11 March	21.45¢	-	-	24.67¢	48.50¢	23.83¢	-	-	-
16 April	20.55	-	-	23.63	47.50	23.87	-	-	-
12 June	18.95	-	-	21.79	45.50	23.71	-	-	-
28 Aug.	18.90	-	-	21.74	45.50	23.76	-	-	-
1930									
6 Jan.	17.05	-	-	19.61	45.50	25.89	36.50¢	19.81¢	16.69¢
31 Jan.	16.25	-	-	18.69	43.00	24.31	35.50	18.69	16.81
4 June	15.90	-	-	18.29	40.50	22.21	33.[illegible]	[illegible]	[illegible]
17 Oct.	10.20	-	-	11.73	34.75	[illegible]	[illegible]	[illegible]	[illegible]
1931									
1 June	8.55	-	-	9.83	32.75	22.92	23.00	9.83	13.17
1 Aug.	10.15	-	.10	11.79	30.00	18.21	24.50	11.67	12.83
21 Sept.	6.20	-	.06	7.20	30.00	22.80	-	-	-
1932									
29 June	5.55	14.38	.19	7.52	28.00	20.48	16.00	6.38	9.62
12 Aug.	7.50	14.63	.26	10.19	30.00	19.81	17.50	8.63	8.87
26 Aug.	8.45	13.22	.29	10.88	31.50	20.62	20.50	9.72	10.78
29 Aug.	9.20	11.81	.31	12.19	33.00	20.81	23.50	10.58	12.92
14 Sept.	7.25	10.61	.24	9.51	31.50	21.99	21.00	8.34	12.66
26 Oct.	6.40	10.06	.21	8.34	31.50	23.16	19.00	7.36	11.64
6 Dec.	5.80	17.06	.20	8.04	30.00	21.96	-	-	-
1933									
31 March	6.30	20.09	.23	8.97	30.00	21.03	-	-	-
26 April	7.60	15.47	.26	10.40	31.00	20.60	20.00	8.74	11.26
8 May	8.40	13.99	.29	11.35	32.00	20.65	22.00	9.66	12.34
12 May	8.95	13.59	.31	12.05	33.00	20.95	23.00	10.29	12.71
15 June	8.95	12.31	.30	11.90	34.00	22.10	26.50	10.29	16.21
26 June	10.45	10.72	.35	13.71	35.00	21.29	28.00	12.02	15.98
11 July	10.65	5.06	.34	13.26	36.00	22.74	32.00	12.25	19.75

STATEMENT [illegible] - 30's [illegible]

[illegible]

DATE	New York Spot Raw Cotton Per Pound	Currency Exchange Rate	Excise Tax	Value Cotton Can. Funds including Excise & 15% waste	CANADIAN Selling Price, Yarn Per Pound	CANADIAN Mill Spread	JAPANESE Selling Price, Yarn Per Pound	JAPANESE Raw Cotton & 15% waste	JAPANESE Mill Spread
1933 12 July	11.55¢	5.00¢	.37¢	14.38¢	37.00¢	22.62¢	33.00¢	13.28¢	19.72¢
16 Aug.	8.65	6.16	.28	10.88	35.00	24.12	39.00	9.95	29.05
1934 8 Jan.	10.85	0.02	.33	12.86	36.00	23.14	37.50	12.48	25.02
17 Jan.	11.55	-	.35	13.69	36.00	22.31	-	-	-
2 Feb.	11.80	1.10	.36	14.15	37.00	22.87	36.00	13.57	22.43
10 Feb.	12.55	-	.38	14.87	38.00	23.13	36.00	14.43	21.57
16 July	13.25	-	.40	15.70	38.00	22.30	35.00	15.24	19.76
1935 4 Jan.	12.85	-	.39	15.25	36.00	20.77	34.50	14.78	19.72
16 Sept.	10.65	0.58	.32	12.68	32.50	19.82	34.00	12.25	21.75
15 Nov.	12.35	1.17	.37	14.79	34.00	19.21	35.50	14.20	21.30
1936 20 Apr.	11.77	0.56	.36	14.03	34.00	19.97	30.00	13.54	16.46

DEPARTMENT OF NATIONAL REVENUE

CUSTOMS DIVISION

REPLY (IF ANY) TO BE ADDRESSED TO
COMMISSIONER OF CUSTOMS

REFER TO FILE No. 142705

Bibight 8v-;

OTTAWA, CANADA 7th April, 1932

Collector of National Revenue,
Customs Division,

Subject: Value of Cotton Grey Goods and Print Cloths, Bleached or Dyed.

Sir,-

[illegible] a review of the cotton fabric industry in the United States and from information before the Department, cotton fabrics imported from the United States may be appraised under Section 36 [illegible] of the Customs Act in accordance with the attached schedules.

You are instructed to notify all known importers that on Customs invoices covering shipments of cotton fabrics entered at Customs on and after April 15th, 1932, the following information must be shown:-

1st - The count of warp and weft per inch of the goods in the grey, whether sold in the grey or bleached or dyed.

2nd - The width of the cloth in all cases

3rd - The exact type of finish, namely, whether bleached, vat dyed, vat print or commercial dyed.

The prices on the attached schedule are in cents per yard [illegible] yard works when bleached, dyed or printed, and [illegible] mill when sold in the grey. These prices are predicated on a New York spot price of raw cotton of 7¢ per pound.

For each 1¢ per pound variation from the above raw cotton [illegible], apply a correction of 1.2¢ per pound of the total weight of the goods appraised hereunder.

The published price of New York Middling Spot Cotton may be referred to in this connection.

You will note that the attached schedule covers practically related only few constructions and widths and you may [illegible] proportionately other constructions not covered hereunder. You will further note that the weight as given is the number of yards per pound.

This ruling is effective from even date, but classification of the count, finish, etc. will necessarily be subject to revisal at the Port until such time as sufficient description is shown on Customs invoices as provided for above.

(Over ....)

File No. 14

You will note that w
yed, the cloth shrinks an
grey, where required, you are
nd count after bleachin:. T
ot always vary exactl , but
counts will generally
wn. For example,
n the grey changes when
otal count (47 plus 37) of 84.

ulin.

Yours truly,

for Commissioner of Customs.

.

Grey Bleach., (Dyed & Printed	38½" 36"	44 x 40 47 x 37	8.20 9.55	[illegible]	[illegible]	[illegible]	[illegible]	
Grey Bleach., Dyed & Printed	38½" 36"	60 x 40 64 x 44	6.25 5.60	4 3/8	5 7/8	[illegible]	[illegible]	[illegible]
Grey (Bleach., (Dyed & Printed	38½" 36"	60 x 60 64 x 56	5.35 5.45	4 7/8	6 5/8	[illegible]	[illegible]	[illegible]
Grey Bleach., Dyed & Printed	39" 36"	68 x 72 73 x 67	4.75 5.00	5 1/2	7 1/4	[illegible]	[illegible]	
Grey (Bleach., (Dyed & Printed	39" 36"	72 x 76 78 x 70	4.25 4.50	6 5/8	8 3/8	[illegible]	[illegible]	[illegible]
Grey Bleach., Dyed & Printed	39" 36"	80 x 80 86 x 74	4.00 4.95	6 7/8	[illegible]	[illegible]	[illegible]	
Grey Bleach., (Dyed & Printed	44" [illegible]	48 x 48 [illegible]	[illegible]	[illegible]	[illegible]			
Grey Bleach., Dyed & Printed	[illegible] [illegible]	[illegible] [illegible]	[illegible]	[illegible]	[illegible]			

	Width	Counts	Weight	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grey (Blea., (Dyed & Printed	35"	[illegible]	[illegible]					
Grey (Blea., (Dyed & Printed	36½" 35"	80 x 60 83 x 57	5.00 5.75	5 1/2	6 3/4		10	[illegible]
Grey (Blea., (Dyed & Printed	37" 35½"	90 x 60 93 x 57	4.32 5.15	6.3/4	8		11 1/4	[illegible]
Grey (Blea., (Dyed & Printed	37" 35½"	100 x 60 104 x 56	4.10 4.90	7	8 1/2		[illegible]	[illegible]
Grey	37"	128 x 68	4.40 Combed	9 7/8	12 1/8	13 7/8¢	15 [illegible]	
			PRINTED CLOTHS					
Grey Print & Dye	36" 34"	48 x 40 50 x 38	5.50 4.50	4 1/4¢			[illegible]	[illegible]
Grey Blea., Dye & Print	40" 40"	60 x 56 Hard Twist	8.44 10.10	8 5/8	10 5/8¢	11 5/8¢	[illegible]	

	Width	[illegible]	Weight	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grey	[illegible]	[illegible]	[illegible]	[illegible]	4 [illegible]			
Grey	41"	[illegible]	[illegible]	4 1/4				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				[illegible]
[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				8 1/4
[illegible]	[illegible]	[illegible]	[illegible]					
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				[illegible]
[illegible]	[illegible]	[illegible]	[illegible]					
Grey	[illegible]	[illegible]	[illegible]	[illegible]				
Grey	[illegible]	[illegible]	[illegible]	[illegible]				
Grey	[illegible]	[illegible]	[illegible]	[illegible]	9			
Bleached	[illegible]	41 x [illegible]	[illegible]					
Grey	[illegible]	48 x [illegible]	[illegible]	[illegible] 3/8	8 [illegible]			
Bleached	[illegible]	51 x [illegible]	[illegible]					

	Width	[illegible]	Weight	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Grey	40"	[illegible]	[illegible]	[illegible]				
Grey Dyed	40" 39"	60 x 56 61 x 55	3.60 3.50	5 5/8				[illegible]
Grey	40"	56 x 56	4.00	5 1/2				
Grey	40"	44 x 40	4.25	5 1/8				
Grey Bleached	40" 37"	44 x 44 47 x 41	5.00 5.75	4 1/2	5 3/4			
Grey	40"	32 x 28	3.50	4 5/8				
		[illegible]	[illegible]	[illegible]				
Grey	60"	33 x 28	.82	18 1/2				
Grey	63"	81 x 27	1.14	15 3/4				
Grey	51½"	83 x 32	1.35	13 3/8	Single Filled			
	[illegible]	[illegible]	[illegible]	15 1/4	Double Filled			
Grey Bleached	[illegible]	[illegible]	[illegible]	10		13 1/[illegible]		
[illegible]	[illegible]	[illegible]	[illegible]	12		[illegible] 1/4		
[illegible]	[illegible]	[illegible]	[illegible]					

NOTES

All Invoices should be stamped with grey constructions i.e., Width, Count and Weight.

Duck Constructions Counts per Inch will vary both Warp and Weft, both in Grey and in Bleach [illegible].

	Width	Count	Weight per Linear Yard	Yard Grey Goods	Bleached Finish
	Duck - Width "a" [illegible]				
y a.	29" 27½/28"	76 x 32 80 x 31	6 oz. 5.10 oz.	8[illegible]	9 3/4[illegible]
y a.	29" 27½/28"	76 x 32 80 x 31	7 oz. 5.95 oz.	8 5/8	10 3/8
y a.	29" 27½/28"	86 x 32 90 x 30	8 oz. 6.80 oz.	9 1/2	11 1/2
y a.	[illegible] [illegible]	86 x 30 90 x 28	9 oz. 7.65 oz.	10 7/8	13 1/8
y a.	[illegible] [illegible]	86 x 30 90 x 28	10 oz. 8.50 oz.	11 7/8	14 1/8
y a.	[illegible] [illegible]	86 x 28 90 x 26	12 oz. [illegible]	14 1/4	16 1/2
	Duck - Width "[illegible]" [illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	7 5/8	9 3/8
[illegible] a.	[illegible] [illegible]	[illegible] [illegible] x 31	7 oz. 5.95 oz.	8 1/4	10
[illegible] a.	[illegible] [illegible]	86 x 32 90 x 30	8 oz. 6.80 oz.	9	11
[illegible] a.	[illegible] [illegible]	86 x 30 90 x 28	9 oz. 7.65 oz.	10 1/2	12 3/4
[illegible] a.	[illegible] [illegible]	86 x 30 90 x 28	10 oz. 8.50 oz.	11 1/4	13 1/2
[illegible] a.	[illegible] [illegible]	86 x 28 [illegible] x 26	12 oz. 10.20 oz.	13 1/2	15 3/4
	[illegible] - [illegible]				
[illegible] a.	[illegible] [illegible]	[illegible] [illegible]	6 oz. 5.10 oz.	9 1/2	11 1/4
[illegible] a.	[illegible] [illegible]	[illegible] [illegible]	7 oz. 5.95 oz.	10 5/8	12 3/8
[illegible] a.	[illegible] [illegible]	[illegible] [illegible]	8 oz. 6.80 oz.	11 1/2	13 1/2

DUCKS - Page 2

	Width	Count	Weight per Linear Yard	Yard Grey Goods	Bleached Finish.
	Plied Yarns - Army Duck - [illegible]				
ey	28[illegible]"	46 x 36	9 oz.	13¢	15 1/4¢
ea.	27/[illegible]"	48 x 34	7.65 oz.		
ey	28[illegible]"	46 x 36	10 oz.	14 1/4	16 1/2
ea.	[illegible]"	48 x 34	8.50 oz.		
ey	28 "	46 x 36	12 oz.	16 5/8	18 7/8
ea.	27/[illegible]"	48 x 34	10.20 oz.		
ey	26[illegible]"	46 x 36	15 oz.	20 3/4	23
ea.	27/[illegible]"	48 x 34	12.75 oz.		
	Single Filled				
ey	38[illegible]"	[illegible]	8 oz.	9 1/2	11 3/4
ea.	36"	[illegible]	6.80 oz.		

	Width	Count	Weight	Yard Grey Goods.
	[illegible]			
1	[illegible]	[illegible]	[illegible]	[illegible] 1/8
1	[illegible]	[illegible]	[illegible]	[illegible] 3/8
1	[illegible]	[illegible]	[illegible]	[illegible] 1/2
1	[illegible]	[illegible]	[illegible]	[illegible] 5/8
1	[illegible]	[illegible]	[illegible]	[illegible] 3/4
1	[illegible]	[illegible]	[illegible]	[illegible]
1	[illegible]	[illegible]	[illegible]	[illegible]
1	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]			
1	[illegible]		[illegible]	[illegible]
	[illegible]		[illegible]	[illegible]
	[illegible]		[illegible]	[illegible]
	[illegible]		[illegible]	[illegible]
	[illegible]		[illegible]	[illegible]
	[illegible]			
	[illegible]	[illegible]	[illegible]	[illegible] 1/4
	8"	[illegible]	1.[illegible]	[illegible] 5/8
	[illegible]	[illegible]	[illegible]	[illegible] 7/8
	[illegible]	[illegible]	[illegible]	[illegible] 1/4
	[illegible]	[illegible]	[illegible]	[illegible] 3/4
	[illegible]			
	[illegible]	[illegible]	[illegible]	[illegible] 1/4
	[illegible]	[illegible]	[illegible]	[illegible] 3/4
	[illegible]			
	[illegible]	[illegible]	[illegible]	[illegible] 1/4

WIDE SHEETING. GREYS.

[illegible]	[illegible]	[illegible]	Yard Grey [illegible]	Finished Bleached	Vat Finish Dye	Vat Finish Print	[illegible] Finished Dyed
[illegible]	[illegible]	4.1	6 1/4.[illegible]				
[illegible]	[illegible]	[illegible]	4 [illegible]/8				
[illegible]	[illegible]	[illegible]	[illegible]				
[illegible]	[illegible]	[illegible]	[illegible] 1/[illegible]				
			[illegible]	[illegible]			
[illegible]	[illegible]	[illegible]	1.4[illegible]	1.9[illegible]			
[illegible]	[illegible]	1.[illegible]	[illegible]	[illegible]			
[illegible]	[illegible]	[illegible]	[illegible]	4.[illegible]			4 3/4[illegible]
[illegible]	[illegible]	5.50	[illegible]	4 [illegible]/8			5 1/[illegible]
			[illegible]	[illegible]			
[illegible]	[illegible]	5.[illegible]	4 [illegible]/8	5 [illegible]/8			
[illegible]	[illegible]	4.[illegible]	5 1/[illegible]	6 1/[illegible]			

Width	Counts	Weight	Value Per Yard
[illegible]	[illegible]	[illegible]	[illegible]
1"	26 x 14	28 oz.	[illegible]
1"	26 x 15	30 oz.	[illegible]
1"	24 x 13	32 oz.	[illegible]
	HOSE DUCKS.		
[illegible]	[illegible] x 21	10 oz.	[illegible]
[illegible]	[illegible] x 26	12 oz.	[illegible]
44"	28 x 19	14 oz.	[illegible]
[illegible]	[illegible] x 1	16 oz.	[illegible]
[illegible]	[illegible] x [illegible]	22 oz.	[illegible]
	[illegible]		
[illegible]	[illegible] x [illegible]	[illegible] / 4 Ply 14 ozs. per Sq. Yd.	[illegible]
[illegible]	[illegible] x [illegible]	20s / 8 Ply 14 ozs. per Sq. Yd.	[illegible]
[illegible]	[illegible] x [illegible]	23s / 5 Ply 12 ozs. per Sq. Yd.	[illegible]
[illegible]	[illegible] x [illegible]	[illegible] / 4 Ply 9½ ozs. per Sq. Yd.	[illegible]
[illegible]	[illegible] x [illegible]	[illegible] / 11 Ply 17¼ ozs. per Sq. Yd.	25.[illegible]
	[illegible]		
[illegible]	14 x 8	20s/7 x 20s/12 8.[illegible] ozs. per Sq. Yd.	[illegible]
[illegible]	16 x 8	20s/8 x 20s/12 10[illegible] ozs. per Sq. Yd.	[illegible]
	[illegible]		
60"	26 x 3	23s/5/3 15 ozs. per Sq. Yd.	[illegible]
60"	[illegible] x 3	13s/3/3 14.40 ozs. per Sq. Yd.	[illegible]

APPRAISERS' BULLETIN NO. 4096

INDEX SUBJECT

COTTON FABRICS
in the GREY,
HED, DYED or PRINTED

For the guidance
of Customs and Excise Officers
provided however, that goods
shall not be entered at less
than their true invoice valu-

C. H. Bilodeau

Commissioner of Customs.
Department of National Revenue,
Ottawa, 5th September, 193[illegible].

CURRENT VALUES FOR DUTY - (CLASS B)

NO. 178753.

COTTON FABRICS
in the GREY,
BLEACHED, DYED OR PRINTED

Referring to pamphlet enclosed with Departmental
r of the 13th September, 1932, in respect to cotton fabrics
the United States,-

You are advised that the values contained therein
erewith cancelled.

DEPARTMENT OF NATIONAL REVENUE

CUSTOMS DIVISION

REPLY (IF ANY) TO BE ADDRESSED TO
COMMISSIONER OF CUSTOMS
REFER TO FILE No. 173153

OTTAWA, CANADA, 13th September, 1932.

COLLECTOR OF NATIONAL REVENUE,
CUSTOMS DIVISION,

Subject: Value of Cotton Fabrics in the Grey, Bleached, Dyed or Printed

Sir:—

[illegible] 7th Apr. 1932 [illegible] the fabrics [illegible] of section 36 (2) of the Customs Act.

[illegible] instructions. [illegible] continued [illegible] values based on 7 [illegible] table showing [illegible]

Importations may be [illegible] may be [illegible] the values based on 7 cents [illegible] would [illegible] cotton had reached 8 cents in price and so forth and [illegible] 7 cents for values based on 7 cents cotton, would obtain [illegible] of 6 cents had been reached. Likewise if cotton reached 8 cents, this value would obtain [illegible] decline to 7 cents had occurred.

The [illegible] of New York Middling spot cotton may be referred to in establishing the value [illegible] for appraisal purposes, using the quoted price on date of shipment.

The values [illegible] fob mill when sold in the grey.

The [illegible] of Section 6 of the Customs Tariff apply.

A copy [illegible] pamphlet should be furnished to each importer with notification that [illegible] Customs, on Customs invoices, covering shipments of cotton fabrics from United States, the following information must be shown:

1st—*Name* or style of fabric.

2nd—*Width* of [illegible] in the grey.

3rd—*Count*, warp (ends) and weft (picks) per inch, in the grey.

4th—*Weight*, yards [illegible] in the grey, or as designated in the pamphlet. [illegible] ounces per linear yard.

5th—*Finish*, whether grey goods, bleached, commercial piece dyed, vat piece dyed, or printed.

6th—*Yarns*, whether [illegible] or combed.

7th—Any other [illegible] that would affect the value.

The information [illegible] should be shown in this manner:

Bleached [illegible], printed.
Grey goods 36½ . 80 x 56—5.00 yds. per lb.

On invoices covering importations of *Tire Fabrics*, the following information must be shown:

Width, Cloth Count, Weight (ounces per square yard).
Yarns [illegible] number of plies,
Quality [illegible] or Long Staple American or Egyptian Uppers,
Whether carded or combed.

Yours truly,

J. C. CREELMAN,
for Commissioner of Customs.

STUDIES IN NORMAL PRODUCTION COSTS AND PROFIT

COTTON FABRICS MANUFACTURED IN UNITED STATES

DEPARTMENT OF NATIONAL REVENUE
OTTAWA, Canada. September, 1932.

CONTENTS

STUDIES IN NORMAL PRODUCTION COSTS AND PROFIT

COTTON FABRICS MANUFACTURED IN UNITED STATES

FOREWORD

The Department has made an extensive study on the subject of cost of sales of cotton fabrics sold in the United States and its findings in this regard follow.

The figures shown, in cents per yard unless specified otherwise, are based on normal conditions and represent the cost with a profit as obtained in such circumstances.

The raw material is predicated on New York spot raw cotton at 7 cents per pound and variations in the price of this commodity are reflected in the fabric value by the application or deduction of an amount in cents in accordance with the weight per yard of the grey goods when such fabrics are priced per yard. The correcting figures are shown for fabrics woven from carded yarns in the table on Page 17, and for fabrics woven from combed yarns in the table on Page 19.

For example if spot cotton at this market were 8 cents per pound the correction values in the 1 cent column would require to be added. If 9 cents the correction values in the 2 cent column would require to be added and if 13 cents the correction values in the 5 cent column plus the amount in the 1 cent column. Likewise if spot cotton declined to 6 cents a deduction of the amount shown in the 1 cent column would require to be made.

Duck and Tire Fabrics where the yard per pound are not shown, the variations in the price of spot raw cotton will be reflected by a correction of 1/2 cents per pound on fabrics woven from carded yarns and 1/4 cents per pound on fabrics woven from combed yarns for each cent variance in the price of raw cotton from 7 cents.

The constructions shown, i.e. width, count and weight, are the grey goods constructions.

TOBACCO AND CHEESE CLOTHS

	Construction			Value per Yard				
				Finish				
				Grey Goods	Bleached	Piece Dyed		
						Country	Yard	
			Carded	1 9/16	1 10/16			
	x 14	22·00	"	1⅞	2			
	x 16	21·00	"	1 7/16	2 1/16			
	x 18	19·00	"	1⅝	2¼			
	x 20	16·85	"	1⅝	2¼			
	x 22	15·80	"	1¾	2½			
	x 24	15·00	"	2	2½			
	x 24	13·50	"	2⅛	2½			
	x 28	13·00	"	2⅛	3			
	x 28	12·00	"	2⅛	3⅛			
	x 32	11·20	"	2⅜	3⅛			
	x 32	10·50	"	2⅜	3			
	x 32	10·20	"	3	3			
	x 36	9·65	"	3⅛	3⅛	4⅛	6¼	
	x 36	9·20	"	3⅜	3⅛	4⅜	6½	
	x 40	9·20	"	3⅜	4	4⅜	6½	
	x 40	8·50	"	3⅜	4⅛	4¾	6⅝	7
	x 44	8·10	"	3⅜	4⅛	5	6¾	7
	x 44	7·75	"	3⅜	4⅛	5⅛	6¾	7
38½	44 x 40	9·18	"	3⅛	4⅛	4¾	6⅝	7
[illegible]	[illegible] x [illegible]	[illegible]	"	3½	4⅛	4⅛	6⅝	7
33	40 x 28	9·80	"	3⅛	3⅞			
39	40 x 32	9·20	"	3⅜	3⅞			
[illegible]	[illegible] x [illegible]	[illegible]	"	2¼	2¾			
[illegible]	[illegible] x [illegible]	[illegible]	"	2½	3¼			

SHADE COTTONS

[illegible]	[illegible] x [illegible]	[illegible]	Card	3½	4½			
[illegible]	[illegible] x [illegible]	[illegible]	"	5½	6¾			
[illegible]	[illegible] x [illegible]	[illegible]	"	6½	7½			
[illegible]	[illegible] x [illegible]	[illegible]	"	4½	5¾			
[illegible]	[illegible] x [illegible]	[illegible]	"	5¾	6			

PRINT CLOTHS

Construction				Yarn used				
				Warp				
					Dressed			
Width	Count E x P	Weight Yds per lb	Yarns	Count Grade	Blanched	Count	Yd	Printed
25	52 x 44	11·00	Carded	2½	3½	3½	5	6½
27	44 x 44	9·50	"	3½	4	4½	5½	6½
27	56 x 52	9·00	"	4	4	4½	5½	6½
27	64 x 60	7·60	"	4½	4½	5½	6½	7½
28	64 x 60	7·30		4	5	5½	7	7½
31½	48 x 48	8·70	"	3½	4½	4½	6½	7½
31½	56 x 52	7·50	"	4	5	5½	7	7½
32	64 x 60	6·80		4½	5½	5½	7½	8½
36	44 x 36	9·20	"	3½	3½	4½	6½	7½
36	48 x 52	7·50	"	4½	5½	5½	7½	7½
36	56 x 48	8·00	"	4	5	5½	7½	7½
36	60 x 48	6·70	"	4½	5½	5½	7½	8½
36	64 x 60	5·75	"	4½	6½	6½	8½	8½
36	68 x 72	5·15		5½	7½	7½	8½	8½
38½	44 x 40	8·20	"	3½	4½	4½	6½	7½
38½	48 x 48	7·15	"	3½	4½	5½	6½	7½
39	56 x 44	6·[illegible]	"	4½	5½	5½	7½	8½
38½	60 x 48	5·27	"	4½	6	5½	7½	7½
38½	64 x 56	5·00	"	5	6½	7½	8½	8½
38½	64 x 60	5·32	"	5½	7	7½	8½	8½
39	68 x 72	4·75		6	7½	8½	9½	10½
39	72 x 76	4·25	"	6½	8½	9½	10½	11½
39	80 x 84	4·00	"	7	8½	9½	10½	12
39	80 x 88	3·60	"	9	11	11½	12½	14½
39	96 x 100	3·00	Combed	12	14½	15	16	17½
39	96 x 108	4·15	"	13	15½	16	17	18½
40	52 x 40	7·25	Carded	4	5	5½	7	8½
40	56 x 56	6·00	"	5	6½	7½	8½	9½
41	52 x 44	7·50	"	4	5	5½	7	8½

BROADCLOTHS

Construction				Value per Yard				
				Finish				
Width	Count	Weight	Yarns	Grey Goods	Bleached	Coloured	[illegible]	[illegible]
[illegible]	[illegible] x 56	5·00-5·15	Carded	5½	6½	[illegible]	[illegible]	[illegible]
[illegible]	[illegible] x 56	4·85-5·00	"	5½	6½	[illegible]	[illegible]	[illegible]
[illegible]	[illegible] x 60	4·75	"	6½	8½	[illegible]	[illegible]	[illegible]
[illegible]	[illegible] x 60	4·32	"	7½	8½	[illegible]	[illegible]	[illegible]
[illegible]	[illegible] x 60	4·10	"	7½	8½	[illegible]	[illegible]	[illegible]
[illegible]	[illegible] x 60	3·85	"	8½	10½	[illegible]	[illegible]	[illegible]
[illegible]	[illegible] x 68	4·20	"	10	12½	[illegible]	[illegible]	[illegible]
[illegible]	[illegible] x 68	4·40	Combed	11½	13½	[illegible]	[illegible]	[illegible]
[illegible]	[illegible] x 60	4·15-4·25	"	12	14½	[illegible]	[illegible]	[illegible]
[illegible]	[illegible] x 60	4·00	Carded	10½	12½	[illegible]	[illegible]	[illegible]
37	144 x 76	4·40-4·60	Combed	14½	17½	[illegible]	[illegible]	[illegible]
[illegible]	144 x 76	4·40	Single Combed 2-ply 100	26	29½	[illegible]	[illegible]	[illegible]

COTTON PIQUES

37	104 x 72	3·80	Carded	8½	11½	11½	12½	[illegible]
38	116 x 84	3·25	"	12	14½	15	16	[illegible]
38	176 x 100	3·55	Combed	19½	22½		24	[illegible]
38	176 x 116	3·55	"	20½	23½		25½	[illegible]

COTTON VOILES

36-38½	44 x 40		Carded	3½	4½	5½	6½	[illegible]
36-38½	48 x 40		"	3½	4½	5½	6½	[illegible]
36-38½	44 x 44		"	3½	4½	5½	6½	[illegible]
36-38½	48 x 44		"	3½	4½	5½	6½	[illegible]
36-38½	48 x 52		"	4½	5½	6½	7½	[illegible]
36	60 x 48		Combed	6	8	8½	9½	[illegible]
36	60 x 52		"	6½	8½	8½	9½	[illegible]
36	60 x 56		"	7	9	9½	10½	[illegible]
36	60 x 56	Extra Hard	"	8½	10½	11	12	[illegible]
40	48 x 40		Carded	4½	4½	6½	7½	[illegible]
40	60 x 52		Combed	6½	8½	9½	10½	[illegible]
40	60 x 56		"	7½	9½	10½	11½	[illegible]
40	60 x 56	Extra Hard	"	9½	11½	12	13	[illegible]
40	68 x 60		"	10½	13½		15	[illegible]
40	68 x 76		"	12	15		16½	[illegible]

CARDED LAWNS

Construction				Value per Yard				
				Finished				
Width	Count L x P	Weight (yds per lb.)	Yarns	Grey Goods	Bleached	Piece Dyed Cotton	Piece Dyed Vat	Printed
36	60 x 48	10·00	Carded	5⅝	7¼		9¼	10¼
36	72 x 60	10·00	"	6¼	8¼		9¾	10¾
39	68 x 56	8·70	"	7⅛	9⅝		10¾	11¾
40	72 x 60	9·00	"	7⅝	9⅝		11	12
40	72 x 68	6·00	"	8	11		12½	13½
40	80 x 76	6·00	"	9¾	12¾		14¾	17¾
40	88 x 80	6·00	"	11	14		15½	16½

COMBED LAWNS

30	76 x 72	12·50	Combed	6¾	8¾		10¾	11¾
30	88 x 80	11·35	"	7⅞	9⅞		11¾	12¾
36	76 x 72	10·00		7⅛	9⅝		11	12
36	88 x 80	8·75–9·00	"	9	11		12½	13½
40	72 x 68	9·50	"	7¼	9¼		11	12
40	76 x 72	9·00	"	7¾	9¾		11¼	12¼
40	80 x 80	9·00	"	9¾	11¾		12¾	13¾
40	81 x 80	11·00	"	12¾	14¾		16	17
40	88 x 80	8·50	"	9¾	12¾		13¾	14¾
40	96 x 92	7·50	"	11¾	14¾		15¾	16¾
40	96 x 100	7·00	"	12¾	14¾		16¾	17¾
40	108 x 112	6·40	"	15½	18		19½	20½
45	88 x 80	7·50	"	12½	15		16½	17½

COMBED DIMITY STRIPES

30	90 x 68	8·75–9·00	Combed	8¾	11½		12¾	13¾
36½	114 x 64	7·50–7·60	"	9¾	11¾		13¾	14¾
36½	116 x 76	7·85–8·00	"	10¾	13¾		14¾	15¾

ORGANDIES

39	68 x 56	11·00	Combed	6¾	9¾		11¾	12¾
40	72 x 64	13·00	"	11	14		16	16½
40	76 x 68	13·50	"	11½	14½		16½	17

PONGEES

Construction				Value per Yard			
				Finish			
		Weight (per lb.)	Yarns	Grey Goods	Bleached	Piece Dyed (Grey)	Piece Dyed (Yd.)
34	64 x 72	6·40	Combed	7⅞	10¼		12¼
34	72 x 100	7·00	"	9	11¼		13¾
38	72 x 100	6·25	"	9⅞	11¾		14¾
38	72 x 100	6·25	Carded	8¾	10¾		12¾

PYJAMAS CHECKS

36½	64 x 60	5·75	Carded	5	6	7	
36½	72 x 80	4·70	"	6⅞	7⅞	8½	
36½	88 x 88	4·00	"	7⅞	8⅞	9½	

MARQUISETTES

39½	44 x 18		Combed	4½	6½	7½	
39½	44 x 20		"	4½	6½	7½	
39½	46 x 22		"	5½	7½	8½	
39½	46 x 22		"	5½	7½	8½	
39½	48 x 24		"	5½	7½	8½	
39½	48 x 28		"	6	8	9	
39½	48 x 30		"	6½	8½	9½	
39½	48 x 32		"	6½	8½	9½	
40	54 x 30		"	6½	8½	9½	
40	54 x 34	50's Warp	"	12½	14½	15½	
40	54 x 34	100's 2 ply Weft 100's 2 ply Warp and Weft	"	16½	18½	19½	
48	54 x 34	50's Warp	"	16½	17½	18½	
48	54 x 34	100's 2 ply Weft 100's 2 ply Warp and Weft	"	21	23	24	

CLIP-DOT MARQUISETTES

39½	44 x 18		Combed	6½	8½	9½	
39½	44 x 20		"	6½	8½	9½	
39½	46 x 22		"	7½	9½	10½	
39½	48 x 22		"	7	9½	10½	
39½	48 x 24		"	7½	9½	10½	
39½	48 x 28		"	8	10	11	
39½	48 x 30		"	8½	10½	11½	
39½	48 x 32		"	8½	10½	11½	
40	54 x 30		"	8½	10½	11½	
40	54 x 34	50's Warp	"	14½	16½	17½	
40	54 x 34	100's 2 ply Weft 100's 2 ply Warp and Weft	"	18½	20½	21½	
48	54 x 34	50's Warp	"	17½	19½	20½	
48	54 x 34	100's 2 ply Weft 100's 2 ply Warp and Weft	"	23	25	26	

FILLING SATEENS

Construction				Value per Yard				
				Finish				
		Weight	Yarns	Grey	Bleached	Piece Dyed		
							Vat	
[illegible]	[illegible]	7·00	Carded	4½	6	7		
[illegible]	[illegible]	[illegible]	[illegible]	6	[illegible]	8½		
[illegible]	[illegible]	3·25	"	6½	8	9		
[illegible]	[illegible]	3·70	"	7½	8½	9[illegible]		
[illegible]	[illegible]	4·37	"	7½	9½	10[illegible]		
[illegible]	[illegible]	4·20	"	8½	10½	11½		
[illegible]	[illegible]	4·00	"	8½	10½	11½		
[illegible]	[illegible]	3·50	"	11	13	14		
[illegible]	[illegible]	4·25	"	12	13½	14[illegible]		
[illegible]	[illegible]	5·10	Combed	14½	16½	17[illegible]		
[illegible]	[illegible]	4·50	"	17½	19½	20[illegible]		
[illegible]	[illegible]	4·30 Twill	Carded	8	9½	10½		
[illegible]	[illegible]	4·00	"	8½	10½	11½		
[illegible]	[illegible]	3·85 Twill	"	9½	11½	12½		
[illegible]	[illegible]	3·65 "	"	10	12	13		
[illegible]	[illegible]	3·35	"	11½	13½	14½		

WARP SATEENS

[illegible]	[illegible]	3·00	Carded	[illegible]	[illegible]	10	[illegible]	12½
[illegible]	[illegible]	5·00	"	[illegible]	[illegible]	[illegible]	[illegible]	14[illegible]
[illegible]	[illegible]	5·25	"	8[illegible]	10[illegible]	[illegible]	13½	14
[illegible]	[illegible]	5·50	Combed	[illegible]	12½	13½		
[illegible]	[illegible]	5·75	"	12½	14[illegible]	[illegible]		
[illegible]	[illegible]	5·75	"	12[illegible]	14[illegible]	[illegible]		
[illegible]	[illegible]	5·90	"	[illegible]	[illegible]	17[illegible]		
[illegible]	[illegible]	5·75	"	[illegible]	17½	18½		
[illegible]	[illegible]	[illegible]	"	[illegible]	[illegible]	22½		
[illegible]	[illegible]	3·35	Carded	8	[illegible]	[illegible]		

JEANS OR CLOSEWOVEN DRILLS

[illegible]	[illegible]	4·00	Carded	[illegible]	[illegible]	[illegible]	10½	11½
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	3·02	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

WIDE SATEENS

[illegible]	[illegible]	[illegible]	[illegible]	17[illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	18[illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]				

POCKETING TWILLS

Construction				Value per Yard				
						Piece Dyed		
Width	Count (Ends x Picks)	Weight (Yards per lb.)	Yarns	Grey (Cents)	Bleached	Cotton	Vat	Pers
30	64 x 70	4·50	Carded	6	7½	8½		
30	68 x 76	4·00	"	6½	8	9½		
31	64 x 70	4·20	"	6½	7½	9		
31	64 x 72	4·00	"	6½	8	9½		
31	64 x 100	4·20	"	6½	8½	10		
31	68 x 76	3·85	"	7½	8½	10		
31	68 x 80	3·15	"	8½	10	11		
[illegible]	[illegible] x [illegible]	3·00	"	8½	10½	14½		
[illegible]	[illegible] x 80	2·58	"	9½	11½	14		
3 LEAF TWILLS								
39	64 x 48	6·00	Carded	5	6½	7½		
39	64 x 56	5·25	"	5½	6½	7½		
39	64 x 64	5·10	"	5½	6½	8		
39	64 x 72	4·80	"	5½	7	8½		
39	68 x 76	4·50	"	6½	7½	8½		
39	68 x 76	4·00	"	6½	8	9½		
40	64 x 88	4·50	"	7	8½	9½		
40	64 x 96	4·30	"	7½	9	10½		
43	64 x 104	3·85	"	9½	11	12½		
43	68 x 112	3·65	"	10	11½	13		
43	72 x 120	3·35	"	11	12½	14		
4 LEAF TWILLS								
30	88 x 38	3·25	Carded	7½	9½	10½		
30	88 x 36	3·00	"	7½	9½	10½		
30	88 x 38	2·85	"	7½	9½	11		
30	88 x 38	2·50	"	8	10½	12		
30	88 x 48	2·31	"	8½	11½	12½		
30	88 x 42	2·00	"	9½	12½	14½		
30	104 x 48	2·85	"	8	10½	11½		
30	104 x 48	2·31	"	9	11½	13		
30	104 x 48	2·15	"	9½	12½	13½		
37	88 x 40–68 x 38	2·85	"	7½	10	11½		
37	88 x 42–76 x 42	2·35	"	8½	11½	12½		
37	88 x 42–76 x 42	2·00	"	9½	12½	14½		
37	88 x 42–76 x 42	1·75	"	10½	14½	15½		
37	76 x 42	1·50	"	12	15½	17½		
BROKEN TWILLS OR MOLESKINS								
56	76 x 52	1·10	Carded	17½				
56		98	"	19½				
56		85	"	21½				

DRILLS

	Construction			Value per Yard				
				Finish				
	Count	Weight	Yarns	Grey	Bleached	Piece Dyed		
[illegible]	66 x 44	4·00	Carded	5	6¼	7¾	8¼	[illegible]
[illegible]	70 x 48	4·00	"	5¼	6¾	8	9	10
[illegible]	68 x 40	3·25	"	6	8	9¼	10¼	11
[illegible]	70 x 40	3·25	"	6¼	8¼	9¼	10¼	11
[illegible]	[illegible] x 44	3·00	"	6¼	8¼	9¼	10¼	11
[illegible]	72 x 46	3·00	"	6¼	8¼	9¼	11	12
[illegible]	66 x 44	2·85	"	6¾	9	10¼	11¼	12
[illegible]	72 x 48	2·85	"	7	9¼	10¾	11¾	12
[illegible]	68 x 48	2·50	"	7¼	10¼	11¼	13	14
[illegible]	72 x 52	2·50	"	8	10¾	12¼	13¼	14
[illegible]	72 x 60	2·50	"	8¼	11	12¼	13¾	14¼
[illegible]	76 x 58	2·50	"	8¼	11¼	12¾	13¾	14¾
34	60 x 36	4·75	"	4¾	5¾	7¼	8¼	[illegible]
34	[illegible] x 40	4·70	"	4¾	[illegible]	7¾	[illegible]	[illegible]
[illegible]	68 x 40	4·18	"	5	6¼	7¾	8¾	9¼
[illegible]	68 x 40	4·06	"	5¼	6¾	7¾	8¾	9¼
[illegible]	68 x 40	3·95	"	5¼	7¼	8	9	10
[illegible]	68 x 40	3·50	"	5¾	7¾	8¾	9¾	10
[illegible]	[illegible] x 40	3·25	"	6¼	8¼	9¾	10¾	11
[illegible]	[illegible] x 40	3·00	"	6¼	8¾	9¾	10¾	11
[illegible]	[illegible] x 40	2·75	"	6¾	9¼	10¼	11¼	12
[illegible]	[illegible] x 40	2·35	"	8	11	12	13¼	14
[illegible]	68 x 40	2·00	"	9¼	12¾	13¾	15¼	16

WIDE DRILLS

[illegible]		2·68	Carded	8¾				
4[illegible]		2·53	"	8¾				
51	67 x 40	2·20	"	10¾				
51B	62 x 40	1·93	"	12¾				
52		2·50	"	9				
56		2·85	"	9¼				
56	64 x 38	2·20	"	11¾				
56	64 x 38	1·93	"	12¾				
58	70 x 44	1·62	"	13¾				
59		2·73	"	9¾				
59		2·25	"	10				
59	68 x [illegible]	1·85	"	12				
63		1·96	"	11¾				
67		1·87	"	12¼				
68	64 x 38	1·79	"	13¼				

SHEETINGS

Construction				Value per Yard — Finish				
						Piece Dyed		
	Count	Weight	Yarns	Grey Goods	Bleached	Goods	Yarn	Printed
27	48 x 48	7·00	Carded	3¾	4½	5¼	7¼	8¼
31	48 x 48	5·00	"	4¼	5½	6¾	8¾	9½
32	40 x 40	6·25	"	3¾	4¾	6	8½	8¾
36	40 x 40	6·15	"	3¼	4¼	6¼	8¼	8¾
36	44 x 40	6·15	"	4	5	6½	8½	9
36	44 x 44	5·50	"	4½	5¼	6¾	8½	9¼
						Ticking Only		8¼
36	48 x 40	5·50	"	4¾	5¼	6¼	8¾	9½
						Ticking Only		8¾
36	48 x 48	5·00	"	4½	5¾	7	9½	9¾
36	48 x 52	4·70	"	4¾	6½	7½	9¼	9¾
36	56 x 56	4·25	"	5½	6¾	8	10	10½
36	56 x 60	4·00	"	5½	7	8¼	10¼	10½
36	64 x 60	3·75	"	5¼	7¼	8¾	10½	10¾
36	64 x 68	3·50	"	6	7¾	9	10¾	11
36	48 x 44	3·25	"	5¾	7½	8¾	10¾	10¾
36	48 x 48	3·00	"	6	8	9¾	11	11
36	48 x 48	2·85	"	6½	8½	9½	11½	11½
37	48 x 48	4·00	"	5¼	7¼	8¼	10½	10½
				5½	6¾	7½	9¼	10¾
37	44 x 40	3·50	"	5¼	7	8¼	10	10¼
40	34 x 42	5·35	"	4¼	5½	6¾	9	9¼
40	44 x 40	5·50	"	4½	5¾	6¾	8¾	9½
40	44 x 44	5·50	"	4¾	5½	6½	9	9¾
40	44 x 40	5·00	"	4½	5¾	7	9¼	9¾
40	44 x 40	4·25	"	5½	6¾	7¾	9¼	10¼
40	48 x 44	3·75	"	5¾	7½	8¾	10½	10¼
40	48 x 48	2·85	"	6¾	8¼	9¾	11¼	11¼
40	48 x 48	2·50	"	7½	9¼	10¾	12¼	12¼
40	56 x 56	4·00	"	5½	7	8¼	10½	10¼
40	60 x 56	3·60	"	6¼	8	9½	11	11¼
40	64 x 68	3·15	"	6¾	8¾	10	11¾	11¾

WIDE SHEETINGS

Width	Count	Weight	Yarns	Value per Yard — Finish: Grey	[illegible]	Piece Dyed	[illegible]
46	48 x 48	4·35	Carded	6			
48	48 x 48	4·17	"	6¼			
44½	44 x 40	5·00	"	5½			
46	44 x 40	3·57	"	8			
48	44 x 40	3·28	"	8½			
72	48 x 48	3·85	"	7			
46	48 x 48	3·30	"	7½			
72	48 x 48	2·75	"	9½			
57	56 x 56	4·10	"	7½			
57	64 x 60	3·47	"	7			
63	64 x 60	3·14	"	9			
48	64 x 60	3·00	"	10.			
57	64 x 60	2·95	"	10			
66	64 x 60	2·87	"	10.			

OSNABURGS

30	[illegible]	[illegible]	[illegible] PW	[illegible]				11½
[illegible]	[illegible]	[illegible]		[illegible]				11½
36	[illegible]	[illegible]		[illegible]				9½
36	40 x 40	2·85	"	5½				11
36	40 x 28	2·28 (7 oz.)	"	6½				12
40	32 x 28	[illegible]	"	[illegible]				[illegible]
45	32 x 28	2·28 (7 oz.)	"	6½				12½
40	40 x 30	1·70	"	7½				12½
36	32 x 28	1·08	"	15				
[illegible]	33 x 28	[illegible]	"	15				
[illegible]	32 x 28	[illegible]		[illegible]				
[illegible]	24 x 23	[illegible]	"	[illegible]				

ENAMELLING DUCKS

28	[illegible] x 28	1·81	Carded	10	15.			
[illegible]	[illegible] x 28	1·56	"	12	17½			
[illegible]	[illegible] x [illegible]	1·35 Single Twist	"	13½	16.			
21	[illegible] x 28	1·[illegible] Double Twist	Carded	15.	18.			
[illegible]	[illegible] x 27	1·11	Carded	15.	19½			

DUCKS GRADE "A" SINGLE FILLING

Construction				Value per Yard			
						Piece Dyed	
Width	Count	Weight	Yarns	Grey	Bleached	Carbonized	Vat
[illegible]	76 x 32	6	Carded	8	9¾		
[illegible]	76 x 32	7	"	8¾	10¾		
[illegible]	86 x 32	8	"	9¾	11¼		
[illegible]	86 x 30	9	"	10¾	13¼		
[illegible]	86 x 30	10	"	11¾	14¼		
[illegible]	86 x 28	12	"	14¼	16¼		
38¼	76 x 32	8	"	9¾	11¾		
48	86 x 30	16·55	"	21	25		
60	86 x 30	20·69	"	27	31¼		
72	76 x 32	14·89	"	20	23¼		
72	86 x 32	19·86	"	28¼	31		
72	86 x 30	24·83	"	33	38¼		

DUCKS -GRADE "B"—SINGLE FILLING

[illegible]	76 x 32	6	Carded	7¾	9¾		
[illegible]	76 x 32	7	"	8¼	10		
[illegible]	86 x 32	8	"	9	11		
[illegible]	[illegible] x 30	9	"	10¼	12¼		
[illegible]	86 x 30	10	"	11¼	13¼		
[illegible]	86 x 28	12	"	13¼	15¼		

ARMY DUCK -PLIED YARNS

[illegible]	48 x 40	6	Carded	9¾	11¼		
[illegible]	48 x 40	7	"	10¾	12¼		
[illegible]	48 x 40	8	"	11¼	13¼		
[illegible]	46 x 36	9	"	13	15¼		
[illegible]	46 x 36	10	"	14¼	16¼		
[illegible]	46 x 34	12	"	16¾	18¼		
[illegible]	46 x 32	15	"	20¾	23		
30	56 x 54	8	"	12¾	14¾		
30	56 x 54	10	"	15¾	18		
35	60 x 60	8·62	"	13¾	15¾		
50	48 x 36	13¾	"	21¼	23¾		

BELT DUCKS

Width	Construction	Weight (oz. per Lin. Yd.)	Yarns	Value per Pound — Finish: Grey Goods	Bleached	Piece Dyed: Comm'l.	Piece Dyed: Vat	Printed
42	[illegible]	33	Carded	21				
42	[illegible] 11	28	"	21				
42	[illegible]	30	"	21				

HOSE DUCKS

Width	Construction	Weight (oz. per Lin. Yd.)	Yarns	Value per Pound — Finish: Grey Goods	Bleached	Piece Dyed: Comm'l.	Piece Dyed: Vat	Printed
40	[illegible] 21	10	Carded	22				
40	[illegible] 23	12	"	22				
40	[illegible]	14	"	22				
40	[illegible] 16	16	"	22				
40	[illegible] 21	22	"	22				

BOOT DUCKS

Width	Construction	Weight (oz. per Lin. Yd.)	Yarns	Value per Pound — Finish: Grey Goods	Bleached	Piece Dyed: Comm'l.	Piece Dyed: Vat	Printed
39	[illegible] 22	11	Carded	22				
40	[illegible] 17	8	"	22				

SHOE DUCKS

Width	Construction	Weight (oz. per Lin. Yd.)	Yarns	Value per Pound — Finish: Grey Goods	Bleached	Piece Dyed: Comm'l.	Piece Dyed: Vat	Printed
37	50 x 36	8	Carded	24				
37	52 x 36	7	"	24				
37½	40 x 40	8	"	24				
37½	40 x 36	7½	"	24				
6[illegible]	52 x 34	13 60	"	24				
50½	46 x 38	13 80	"	24				
50½	50 x 42	11 35	"	24				
51½	52 x 34	13 67	"	24				
55	52 x 35	14 33	"	24				
59	38 x 38	13 35	"	24				
60	31 x 31	14 55	"	24				
60	36 x 35	15 00	"	24				
60	[illegible] x 40	12 90	"	24				

APRON AND COVER DUCKS

Width	Construction	Weight (oz. per Lin. Yd.)	Yarns	Value per Pound — Finish: Grey Goods	Bleached	Piece Dyed: Comm'l.	Piece Dyed: Vat	Printed
44	[illegible]	8	Carded	24				
54	[illegible] 24	16	"	24				
72	[illegible] 18	18½	"	24				
81	48 x 48	21	"	24				

Construction				Value per Yard				
				Finish				
Width	Count E x P	Weight (yds per lb.)	Yarns	Grey Goods	Bleached	Printed Dyed Cotton	Printed Dyed Wool	Printed

[illegible]	[illegible]	[illegible]	[illegible]	Value per Yard				
				Grey Goods	Bleached	Piece Dyed		Printed
						Comm'l	Vat	

TIRE FABRICS

Cord Fabrics

Inspection				Value per Pound		
				Yarns Made from		
	Count E x P	Weight (oz. per sq. yd.)	Yarn Count and Plies	Short Staple American	Long Staple American or Egyptian Uppers	
				Carded	Carded	Combed
60	20 to 26 x 5 " 4	11 oz. to 15.50 oz.	7's/2/2	20½	30	35
			13's/3/3	22	31½	36½
			[illegible]	23½	33	38
			17's/3/3	24½	34	39
			[illegible]	25½	35	40
			[illegible]	26½	36	41

Cord Breaker Fabrics

60	12 to 18 x 3 " 10	4 oz. to 10 oz.	7's/2/2	25½	35	40
			13's/3/3	27	36½	41½
			[illegible]	28½	38	[illegible]
			17's/3/3	29	38½	43½
			[illegible]	30	39½	44½
			[illegible]	31	40½	45½
			[illegible]	32	41½	46½

Bead or Chafing Fabrics

60	23 x 23	14	[illegible] 4 ply	24½		
60	23 x 23	14	[illegible] 8 "	25		
60	23 x 23	17½	[illegible] 4 "	25½		
60	30 x 30	21	[illegible] 4 "	25		
60	35 x 35	12	[illegible] 5 "	25		
60	28 x 28	11½	[illegible] 6 "	23½		

Leno Breaker Fabrics

60	14 x 8	8·33	20's/7 x 20's/12	25½		
60	16 x 8	10½	20's/8 x 20's/16	25½		

AMOUNT TO BE DEDUCTED OR ADDED TO VALUE PER YARD FOR VARIANCE IN PRICE OF 7c. RAW COTTON

Fabrics woven from Carded Yarns

Yards per lb.	Variance in Price of Raw Cotton					Yards per Pound	Variance in Price of Raw Cotton				
	[illegible]	2c.	3c.	4c.	5c.		1c.	2c.	3c.	4c.	5c.
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7·75	3/16	3/8	5/8	7/8	[illegible]
[illegible]	[illegible]	1/8	1/8	3/16	1/4	5·50	3/16	3/8	5/8	7/8	1¼
[illegible]	[illegible]	1/8	3/16	3/16	1/4	5·25	1/4	1/2	5/8	7/8	1¼
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5·00	[illegible]	[illegible]	[illegible]	1	[illegible]
[illegible]	[illegible]	[illegible]	3/16	1/4	3/8	4·75	1/4	1/2	3/4	1	1¼
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4·50	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	1/4	1/4	3/8	4·25	1/4	5/8	7/8	1⅛	1½
[illegible]	[illegible]	[illegible]	1/4	3/8	3/8	4·00	1/4	5/8	7/8	1⅛	1½
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3·75	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	3/16	1/4	3/8	1/2	3·50	3/8	5/8	1	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3·25	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3·00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	3/16	1/4	3/8	1/2	2·75	3/8	7/8	1⅛	1⅜	2⅛
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2·50	[illegible]	1	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2·25	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2·00	[illegible]	[illegible]	[illegible]	[illegible]	3
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1·95	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	1/4	3/8	1/2	5/8	1·85	5/8	[illegible]	2	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1·75	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1·65	3/4	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	1/4	3/8	1/2	5/8	1·50	3/4	[illegible]	[illegible]	[illegible]	4
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1·40	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1·30	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1·25	1	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	1/4	3/8	1/2	5/8	1·15	1	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	1/4	3/8	5/8	3/4	1·10	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	1/4	3/8	5/8	3/4	1·05	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	1/4	[illegible]	[illegible]	[illegible]	1·00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	·95	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	·90	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	·85	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	·80	[illegible]	3	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	75	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	70	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	65	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	·60	2	4	6	8	10

[illegible] nearest weight when yards per pound are not specifically shown

AMOUNT TO BE DEDUCTED OR ADDED TO VALUE PER YARD FOR VARIANCE IN PRICE OF 7c. RAW COTTON

Fabrics woven from Combed Yarns

Yards per Pound	Variance in Price of Raw Cotton				
	1	2	3	4	5
[illegible]	1 16	3 16	1 4	[illegible]	1 2
14 [illegible]	1 8	[illegible] 16	[illegible] 8	3 8	1 2
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2 [illegible]	1 8	1 4	[illegible] 8	1 2	1 2
[illegible]	[illegible] 8	1 4	[illegible] 8	[illegible] 2	3 8
[illegible]	1 8	1 4	[illegible] 8	1 2	[illegible]
[illegible]	1 8	1 4	[illegible] 8	1 2	[illegible]
[illegible]	1 8	1 4	3 8	1 2	5 8
[illegible]	1 8	1 4	3 8	1 2	[illegible] 4
[illegible]	1 8	1 4	1 2	[illegible] 8	[illegible] 4
[illegible]	1 8	1 4	1 2	3 8	[illegible] 4
[illegible] 25	[illegible] 16	3 8	1 2	5 8	3 4
[illegible] 50	[illegible] 16	3 8	1 2	5 8	7 8
[illegible] 25	[illegible] 16	3 8	1 2	5 8	7 8
[illegible] 00	[illegible] 16	3 8	1 2	3 4	7 8
7 75	3 16	[illegible] 8	1 2	[illegible] 4	7 8
7 50	16	3 8	1 2	3 4	7 8
7 25	[illegible] 16	[illegible] 8	5 8	3 4	1
7 00	3 16	3 8	5 8	3 4	1

Yards per Pound	Variance in Price of Raw Cotton				
	1c.	2c.	3c.	4c.	5c
[illegible] 75	[illegible] 16	[illegible]	[illegible] 8	[illegible] 8	[illegible]
[illegible] 50	[illegible] 16	[illegible]	[illegible] 8	[illegible] 8	[illegible]
[illegible] 25	1 [illegible]	[illegible]	[illegible] 8	[illegible] 8	[illegible]
[illegible] 00	[illegible] 1	2	[illegible] 4	[illegible] 8	[illegible]
5 75	1 4	[illegible]	[illegible] 4	1	1 [illegible]
5 50	[illegible] 4	1 2	3 4	[illegible]	1 [illegible]
[illegible]	1 4	1 [illegible]	1	[illegible]	[illegible]
5 00	1 4	[illegible] 2	7 8	[illegible]	[illegible]
4 75	[illegible] 4	5 8	7 8	1 4	[illegible]
4 50	[illegible] 4	5 8	7 8	1 [illegible]	[illegible]
4 25	3 8	5 8	1	1 [illegible]	1 [illegible]
4 00	3 8	[illegible] 4	1	[illegible]	[illegible]
3 75	3 8	3 4	1 [illegible]	1 [illegible]	1 [illegible]
3 50	3 8	3 4	1 [illegible]	1 [illegible]	[illegible]
3 25	[illegible] 8	7 8	1 [illegible]	1 [illegible]	[illegible]
3 00	1 2	7 8	1 [illegible]	1 [illegible]	[illegible]
2 75	1 2	1	1 [illegible]	[illegible]	[illegible]
2 50	[illegible]	1 [illegible]	1 [illegible]	[illegible]	[illegible]
2 25	5 8	1 [illegible]	1 [illegible]	2 [illegible]	3 [illegible]
2 00	3 4	1 [illegible]	2 [illegible]	2 [illegible]	3 [illegible]

Use nearest weight when yards per pound are not specifically shown.

[illegible]

[illegible]	[illegible]	F A B R I C								
		[illegible]	[illegible]	[illegible]	[illegible]	DUTY: [illegible] ITEM 523				DUMPING TAX
[illegible]	[illegible]	STERLING PRICE	EXCHANGE RATE	VALUE CANADIAN	VALUE PER YD.	AD VALOREM	SPECIFIC	TAX	DUTY & TAX	[illegible]
1930										
Jan. 13	1[illegible].50	$100.00	--	$100.00	[illegible]	$22.50			[illegible]	$120. Canadian Bag Co.
Feb. [illegible]	[illegible]	95.00		95.00	95.00	21.38			[illegible]	
Mar. 10	14.[illegible]	90.00		90.00	90.00	20.25			[illegible]	
Apr. 7	15.[illegible]	92.50		92.50	92.50	20.81			[illegible]	
May 5	15.[illegible]	92.50		92.50	92.50	20.81			[illegible]	
June 6	15.[illegible]	88.75	[illegible]	88.75	88.75	19.97			[illegible]	$115. Canadian Bag Co.
July 10	1[illegible]	85.00		85.00	85.00	19.13			[illegible]	
Aug. 18	[illegible]	77.50		77.50	77.50	17.44			[illegible]	
Sept. 10	[illegible]	76.25		76.25	76.25	17.16			[illegible]	$100. Bemis.
From [illegible] 17, 1930 - [illegible] 48 per lb.										
Oct.	1[illegible].15	77.50	[illegible]	77.50	77.50	19.38	14.05		110.91	
Nov.	1[illegible]	77.50		77.50	77.50	19.38	14.05		110.91	$105. C[illegible] Bag Co.
Dec.	9.41	72.50	[illegible]	72.50	72.50	18.12	14.05		104.66	$105. Canadian Bag Co.
1931										
Jan. 2	10.15	70.00	[illegible]	70.00	70.00	17.50	14.05		101.55	
Feb. 13	11.[illegible]	62.50		62.50	62.50	15.63	14.05		92.18	$ 98.75 Canadian Bag Co.
March 11	10.70	65.25		65.25	65.25	16.31	14.05		95.64	$ 98.75 "
April 9	1[illegible].2[illegible]	65.00	[illegible]	65.00	65.00	16.25	14.05		95.28	
May 9	1[illegible]	60.[illegible]		60.[illegible]	[illegible]	15.[illegible]	14.05		[illegible]	[illegible]
From June 2, [illegible]1										
June 9	[illegible]	55.[illegible]		55.[illegible]	[illegible]	13.75	14.05	.90	[illegible]	
July 10	[illegible]	6[illegible]		[illegible]	[illegible]	13.55	14.05	.90	[illegible]	[illegible]
Aug.	[illegible]	55.[illegible]		[illegible]	[illegible]	14.[illegible]	14.05	.90	[illegible]	
Sept. 11	6.[illegible]	55.[illegible]		[illegible]	[illegible]	[illegible]	14.05	.90	[illegible]	[illegible]
Oct. 10	5.[illegible]	51.[illegible]		51.[illegible]	51.[illegible]	[illegible]	14.05	.90	[illegible]	[illegible]
Nov. 11	6.[illegible]	[illegible]	[illegible]	50.15	50.16	14.54	14.05	.97	[illegible]	[illegible]
Dec. 17	6.20	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

NEW YORK SPOT RAW COTTON, PER POUND - GREY GOODS PER 1,000 YARDS - SHEETING, 40", 48 x 48 - 2.85 YARDS PER POUND.

DATE	Raw Cotton Spot Price per Lb.	Gray Goods Price per 1,000 Yards.	Gross Margin Cents	Value Added Dollars.	Value Added Cents	Wages Per 1,000 Yards	Wages Per Lb.	Wages 48 Hr. Lb.	Wages Per Lb.	Total Value Added Per Lb.	[illegible]
1932											
Jan. 4	6.25¢	$ 60.00	18.38¢	$ 59.19	$ 59.19	14.80	$14.23	.28	$ 85.70	$90.00 Canadian Bag Co.	
Feb. 9	6.65	51.25	16.38	59.64	59.54	14.91	14.38	[illegible]	[illegible]		
March 7	7.10	52.50	10.63	58.08	58.08	[illegible]	14.33	[illegible]	[illegible]		
April 6	6.10	50.00	10.63	55.32	55.32	[illegible]	14.33	.83	84.91	[illegible]	
					Effect April 7, 1932 - 3%						
May 6	5.90	46.25	11.7	51.66	57.32	16.76	14.03	2.93	[illegible]	[illegible]	
June 4	5.35	42.50	14.19	48.53	58.51	17.13	14.03	3.39	[illegible]	[illegible]	
July 7	6.00	40.00	13.94	45.53	52.36	17.09	14.03	3.39	[illegible]		
Aug. 4	5.95	41.25	14.61	47.36	68.85	17.22	14.03	3.00	103.14	[illegible]	
Sept. 7	9.00	62.50	10.15	68.85	79.87	[illegible]	14.03	3.42	[illegible]	[illegible]	
Oct. 5	7.10	57.50	9.88	63.18	70.06	17.61	14.03	3.36	104.64		
Nov. 4	6.30	51.25	11.56	57.17	71.12	17.78	14.03	3.09	106.02	[illegible]	
Dec. 5	5.80	46.25	17.06	54.14	70.24	17.56	14.03	3.36	104.88	67.50	
1933											
Jan. 5	6.25	45.00	12.72	50.72	67.63	16.91	14.03	2.96	101.53	[illegible]	
Feb. 5	5.95	42.50	18.72	50.46	71.23	17.81	14.03	3.09	106.16	95.25 Quaker; $92.50 Sonar.	
March 6	6.35	42.50	18.75	50.47	71.25	17.81	14.03	3.38	106.18	88.75 Canadian Bag Co.	
April 5	6.50	43.75	20.63	52.78	72.38	18.10	14.03	3.14	107.65	[illegible]	
May 5	8.54	55.00	13.63	62.50	76.[illegible]	19.16	14.03	3.30	113.21	97.50	
June 6	9.15	75.00	11.72	83.79	83.[illegible]	[illegible].95	14.03	3.56	122.33		
July 5	10.25	90.00	7.36	96.64	96.64	24.16	14.03	4.04	136.87	[illegible]	
Aug. 5	[illegible]	115.25	5.[illegible]	[illegible]	[illegible]	[illegible]	14.[illegible]	[illegible]	[illegible]	[illegible]	
Sept. 6	[illegible]	[illegible]	4.[illegible]	[illegible]	[illegible]	[illegible].1	14.[illegible]	4.14	14[illegible].1		
Oct. 5	[illegible]	91.00	[illegible].53	93.53	[illegible]	[illegible]	14.[illegible]	4.[illegible]6	[illegible]	[illegible]	
Nov. 6	[illegible]	[illegible]	[illegible].5	[illegible]	[illegible]	[illegible]	14.[illegible]	[illegible]	[illegible]	[illegible]	
Dec. 5	[illegible].30	96.[illegible]	--	96.[illegible]	96.[illegible]	[illegible].76	14.[illegible]	3.66	[illegible].10	[illegible]	

NEW YORK SPOT RAW COTTON, PER POUND - GREY GOODS PER 1,000 YARDS - SHEETING, 40", 48 x 48 - 2.85 YARDS PER POUND.

Date	[illegible]	FABRIC [illegible]	[illegible]	Value [illegible] Pounds.	Value [illegible] Duty.	[illegible] 25%	4¢ per lb.	3%	[illegible] Total.	[illegible] Price to Manufacturers.
1934										
Jan. 5	10.[illegible]	87.50		$ 87.50	$ 87.50	[illegible]	14.[illegible]	[illegible]	[illegible]	$116.25 Walkerville
Feb. 6	10.15	95.00	0.78%	95.74	95.74	23.94	14.[illegible]	4.[illegible]	137.72	117.50 Canadian Bag Co.
March 5	[illegible].48	100.00	0.81	100.81	100.81	25.[illegible]	14.[illegible]	4.[illegible]	145.91	
April 5	[illegible]	97.50		97.50	97.[illegible]	24.[illegible]	13.[illegible]	4.[illegible]	1[illegible].[illegible]	115.25 Quaker & Canadian Bag.
May 5	11.2[illegible]	95.00		95.00	95.[illegible]	23.75	14.03	3.95	1[illegible].75	
June 6	10.10	93.75		93.75	93.75	23.44	14.03	3.94	1[illegible].16	
July 6	10.15	96.[illegible]5		96.[illegible]5	96.[illegible]5	24.[illegible]6	14.[illegible]	4.[illegible]	[illegible].7	
[illegible]										
Aug. 6	13.20	1[illegible].00		1[illegible].00	84.55	21.14	14.03	3.89	1[illegible].81	125.00 Canadian Bag Co.
Sept. 6	13.[illegible]	1[illegible].[illegible]		105.00	[illegible].56	21.39	14.03	[illegible].78	1[illegible].75	
Oct. 6	13.4[illegible]	1[illegible].[illegible]		107.50	[illegible].[illegible]	[illegible].01	14.03	3.47	1[illegible].96	
Nov. 6	12.30	1[illegible].50		102.50	87.[illegible]	21.[illegible]	14.03	3.39	1[illegible].[illegible]	112.50 " " "
Dec. 5	12.80	96.75		93.75	83.30	20.83	14.03	3.24	121.70	110.00 " " "
1935										
Jan. 7	12.85	96.75		93.75	83.30	20.83	14.03	3.24	121.70	11[illegible] " " "
Feb. 6	12.80	97.50	[illegible].29	97.59	82.13	20.53	14.03	3.20	120.19	
March 5	1[illegible].65	96.25	1.27	97.47	81.[illegible]	20.46	14.03	3.19	1[illegible].[illegible]	
April 6	11.30	90.00	1.33	90.30	74.[illegible]	18.70	14.03	3.[illegible]	110.76	1[illegible] Quaker.
May 7	1[illegible].15	91.25	1.28	91.51	75.[illegible]	18.91	14.03	3.27	111.33	
June 6	11.90	91.25		91.25	75.[illegible]	18.95	14.03	3.26	111.04	
July 8	1[illegible].80	90.00	1.09	90.88	74.50	18.66	14.03	3.22	110.53	
Aug. 8	11.65	[illegible].80	1.15	90.95	74.59	18.66	14.03	3.22	110.49	12.50 City Bag
Sept. 6	[illegible].75	[illegible].25	1.31	91.53	75.03	18.81	14.03	3.27	[illegible]	
Oct. 7	1[illegible].40	95.25	1.19	97.40	81.77	20.44	14.03	3.49	11[illegible].73	
Nov. 6	11.41	100.00	1.13	101.13	84.4[illegible]	21.36	14.03	3.51	1[illegible].43	100.25 Walkerville
Dec. 6	1[illegible].2[illegible]	1[illegible]	1.11	1[illegible]	86.49	[illegible]	14.03	3.63	[illegible]	110.00 Quaker
[illegible]										
1936										
Jan. 7	12.8	[illegible].50	0.83	92.95	92.95	23.[illegible]	[illegible]	[illegible]	[illegible]	
Feb. 6	11.6	[illegible]		[illegible]	[illegible]	16.[illegible]	[illegible]	[illegible]	1[illegible].62	
March 7	11.[illegible]	[illegible]		[illegible]	[illegible]	16.00	[illegible]	3.[illegible]	1[illegible].53	
Apr. 7	11.64	[illegible]	0.45	[illegible]	[illegible]	19.7	[illegible]	3.30	114.49	

STATEMENT OF MILL SPREADS - 40½", 48 x 48, 2.86 YARDS PER POUND
GREY GOODS BI

DATE	NEW YORK SPOT JAN COTTON PER POUND	CANADIAN AND AMERICAN: CURRENCY EXCHANGE RATE	CANADIAN: EXCISE TAX	CANADIAN: VALUE COTTON CAN. FURS INCLUDING EXCISE + 20% MARK	CANADIAN: SELLING PRICE FABRIC PER POUND	CANADIAN: MILL SPREAD	AMERICAN: SELLING PRICE FABRIC PER POUND	AMERICAN: RAW COTTON + 20% COSTS	AMERICAN: MILL SPREADS
1929 25 Sept.	18.85¢	-	-	28.62¢	40.61¢	17.99¢	-	-	-
1930 6 Jan.	17.15	-	-	20.58	34.20	15.62	28.50¢	20.46¢	8.04¢
9 June	15.20	-	-	18.24	32.78	14.54	25.31	19.02	6.29
24 Nov.	10.85	-	-	13.02	29.93	16.91	22.09	12.96	9.13
4 Dec.	10.45	-	-	12.54	29.93	17.39	20.66	11.34	9.32
1931 12 Feb.	11.00	-	-	13.20	28.15	14.95	17.81	13.20	4.61
12 Mar.	10.70	-	-	12.84	28.15	15.31	18.89	12.84	6.05
15 May	9.50	-	-	11.40	27.08	15.68	17.10	12.00	5.10
27 July	8.80	-	.09	10.67	26.36	15.69	17.81	11.22	6.59
3 Sept.	6.80	-	.07	8.24	24.23	15.99	15.68	8.10	7.58
19 Oct.	6.75	12.05	.23	9.35	24.59	15.24	14.62	7.14	7.48
26 Nov.	6.20	13.94	.21	8.72	24.94	16.22	14.96	7.98	6.98
19 Dec.	6.15	23.41	.23	9.38	25.65	16.27	14.25	7.44	6.81
1932 18 Jan.	6.85	17.38	.24	9.94	25.65	15.71	14.25	7.50	6.75
11 Apr.	6.25	10.70	.21	8.56	24.23	15.67	14.25	7.32	6.93
16 May	5.85	12.53	.20	8.14	24.59	16.45	13.19	7.08	6.11
22 June	5.30	15.00	.18	7.54	23.88	16.34	12.11	6.42	5.69
8 Aug.	6.00	14.63	.21	8.51	23.88	15.37	11.77	7.14	4.63
15 Sept.	7.25	10.22	.24	9.88	25.65	15.77	17.81	10.80	7.01
2 Nov.	6.10	10.22	.20	8.50	24.59	16.09	14.62	7.56	7.06
19 Dec.	6.10	14.75	.21	8.65	24.94	16.29	13.19	6.96	6.23
1933 27 Jan.	6.25	16.25	.22	8.99	24.94	15.95	12.11	7.14	4.97
2 March	6.10	19.75	.22	9.02	25.30	16.28	12.11	7.62	4.49
2 May	8.25	14.00	.28	11.63	27.79	16.16	15.68	10.26	5.42
3 July	10.50	8.00	.34	14.02	31.35	17.33	26.66	12.30	13.36
10 Aug.	9.65	6.44	.31	12.70	31.35	18.65	33.14	12.06	21.08
7 Nov.	9.55	0.06	.29	11.82	29.93	18.11	25.31	11.46	13.85

DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE + 20% WASTE	CANADIAN SELLING PRICE FABRIC PER POUND	CANADIAN MILL SPREAD	AMERICAN SELLING PRICE FABRIC PER POUND	AMERICAN RAW COTTON + 20% WASTE	AMERICAN MILL SPREADS
1934 30 Feb.	12.50¢	0.61	.37	15.32¢	33.49	18.17¢	27.08¢	14.38	12.50¢
13 April	12.05	-	.36	14.89	33.14	18.25	27.79	14.64	13.15
20 April	11.80	-	.35	14.58	32.78	18.20	-	-	-
3 Aug.	13.10	-	.39	16.19	35.63	19.44	28.50	15.84	12.66
13 Aug.	13.55	-	.41	16.75	36.70	19.95	-	-	-
20 Nov.	12.55	-	.38	15.52	32.06	16.54	29.21	14.76	14.45
7 Dec.	12.80	-	.38	15.82	31.35	15.53	28.15	15.36	12.79
1935 10 April	11.50	0.36	.35	14.27	31.35	17.08	25.65	13.56	12.09
26 Nov.	12.25	1.02	.37	15.29	31.35	16.06	28.50	13.74	14.76
1936 11 Feb.	11.80	-	.35	14.58	32.78	18.20	23.51	13.92	9.59

NEW YORK SPOT RAW COTTON, PER POUND - GREY GOODS PER 1,000 YARDS
PRINT CLOTH, 44", 48 X 48, 6.40 YARDS PER POUND

	RAW COTTON	FABRIC								
Date	Spot Price per pound	United States Selling Price 1,000 yards	Currency Exchange Rate	Value Canadian Funds	Value for Duty	Duty-Tariff Item 523 General Ad Valorem 22½%	Preferential None	Excise Tax None	Value Including Duty and Excise Tax	DOMINION TEXTILE CO., LTD. Price to Manufacturers.
1930										
Jan. 13	17.50¢	$56.25	-	$56.25	$56.25	$12.66	-	-	$68.91	
Feb. 14	15.85¢	55.00	-	55.00	55.00	12.38	-	-	67.38	
Mar. 10	14.00¢	52.50	-	52.50	52.50	11.81	-	-	64.31	
Apl. 7	16.75¢	55.00	-	55.00	55.00	12.38	-	-	67.38	
May 6	16.55¢	56.25	-	56.25	56.25	12.66	-	-	68.91	
June 6	15.85¢	52.50	-	52.50	52.50	11.81	-	-	64.31	
July 10	13.30¢	50.00	-	50.00	50.00	11.25	-	-	61.25	
Aug. 18	11.00¢	45.00	-	45.00	45.00	10.13	-	-	55.13	
Sep. 10	11.50¢	45.00	-	45.00	45.00	10.13	-	-	55.13	
			From 17th September, 1930			25%	4¢ per lb.		(NOTE : 72.75% increase)	
Oct. 7	10.15¢	47.50	-	47.50	47.50	11.88	$6.25	-	65.63	
Nov. 10	10.80¢	47.50	-	47.50	47.50	11.88	6.25	-	65.63	
Dec. 15	9.45¢	45.00	-	45.00	45.00	11.25	6.25	-	62.50	
1931										
Jan. 2	10.15¢	45.00	-	45.00	45.00	11.25	6.25	-	62.50	$58.75 Jan. Feb.
Feb. 13	11.00¢	43.75	-	43.75	43.75	10.94	6.25	-	60.94	
Mar. 11	10.70¢	46.25	-	46.25	46.25	11.56	6.25	-	64.06	58.75 " "
Apl. 9	10.20¢	46.25	-	46.25	46.25	11.56	6.25	-	64.06	
May 9	10.00¢	42.50	-	42.50	42.50	10.63	6.25	-	59.38	
			From 2nd June, 1931					1%		58.75 " "
June 9	8.25¢	40.00	-	40.00	40.00	10.00	6.25	.56	56.81	
July 10	9.35¢	42.50	-	42.50	42.50	10.63	6.25	.59	59.97	
Aug. 7	7.95¢	40.00	-	40.00	40.00	10.00	6.25	.56	56.81	
Sep. 11	6.75¢	37.50	-	37.50	37.50	9.38	6.25	.53	53.66	
Oct. 10	5.95¢	35.00	-	35.00	35.00	8.75	6.25	.50	50.50	58.75 " "
Nov. 11	6.65¢	35.00	10.73%	38.77	38.77	9.69	6.25	.55	55.26	58.75 " "
Dec. 17	6.20¢	32.50	20.5%	39.16	39.16	9.79	6.25	.55	55.75	

	RAW COTTON					Duty-Tariff Item 523 General				DOMINION TEXTILE CO., LTD.
Date	Spot Price per pound	United States Selling Price 1,000 yards	Currency Exchange Rate	Value Canadian Funds	Value for Duty	Ad Valorem ~~35%~~	Specific None	Excise Tax None	Value Including Duty and Excise Tax	Price to Manufacturers
1932										
Jan. 4	6.25¢	$32.50	18.38%	$38.47	$38.47	$ 9.62	$6.25	$ .54	$54.88	
Feb. 9	6.65¢	33.75	16.38%	39.28	39.28	9.82	6.25	.55	55.90	$50.75 Jan. Feb.
Mar. 7	7.10¢	35.00	10.63%	38.72	38.72	9.68	6.25	.55	55.20	
Apl. 6	6.10¢	33.75	10.63%	37.34	37.34	9.34	6.25	.53	53.46	55.00 " "
			From 7th April, 1932					3%		
May 6	5.90¢	31.25	11.7%	34.91	45.38	11.35	6.25	1.89	64.87	
June 4	5.35¢	27.50	14.19%	31.40	46.39	11.60	6.25	1.93	66.17	
July 7	6.00¢	27.50	13.94%	31.33	46.29	11.57	6.25	1.92	66.03	
Aug. 4	5.95¢	28.75	14.81%	33.01	46.64	11.66	6.25	1.94	64.49	55.00 " "
Sep. 7	9.00¢	37.50	10.16%	41.31	~~60.59~~ 56.35	~~15.15~~ 14.08	6.25	2.46	84.45	55.00 " "
Oct. 5	7.10¢	36.25	9.88%	39.83	56.31	14.08	6.25	2.30	78.94	
Nov. 4	6.30¢	32.50	11.56%	36.26	57.17	14.29	6.25	2.33	80.04	55.00 " "
Dec. 6	5.80¢	28.75	17.06%	33.65	57.80	14.45	6.25	2.36	80.86	
1933										
Jan. 5	6.25¢	30.00	12.72%	33.82	55.66	13.92	6.25	2.27	78.10	
Feb. 5	5.95¢	27.50	18.72%	32.65	58.62	14.66	6.25	2.39	81.92	55.00 " "
Mar. 6	6.35¢	28.13	18.75%	33.40	58.64	14.66	6.25	2.39	81.94	
Apl. 5	6.50¢	28.75	20.63%	34.68	59.57	14.89	6.25	2.42	83.13	
May 5	8.55¢	37.50	13.63%	42.61	60.37	15.09	6.25	2.45	84.16	55.00 " "
June 6	9.15¢	50.00	11.72%	55.86	61.45	15.36	6.25	2.49	85.55	
July 5	10.25¢	60.00	7.38%	64.43	64.43	16.11	6.25	2.60	89.39	
Aug. 5	10.05¢	72.50	6.81%	77.44	77.44	19.36	6.25	3.09	106.14	71.25 " "
Sep. 6	~~9.30¢~~ 9.10	66.25	4.45%	69.20	69.20	17.30	6.25	2.78	95.53	71.25 " "
Oct. 5	9.70¢	67.50	2.03%	68.87	68.87	17.22	6.25	2.77	95.11	
Nov. 6	9.55¢	65.00	.06%	65.04	65.04	16.26	6.25	2.63	90.18	70.00 " "
Dec. 5	10.20¢	62.50	-	62.50	62.50	15.63	6.25	2.53	86.91	

| | | |

	RAW COTTON	FABRIC								
Date	Spot Price per pound	United States Selling Price 1,000 yards	Currency Exchange Rate	Value Canadian Funds	Value for Duty	Duty-Tariff Item 523 General Ad Valorem 22%	Specific None	Excise Tax None	Value Including Duty and Excise Tax	DOMINION TEXTILE CO., LTD. Price to manufacturers
1934										
Jan. 5	10.65¢	$62.50	-	$62.50	$62.50	$15.63	$6.25	$2.53	$86.91	
Feb. 6	12.15¢	63.75	.78%	64.25	64.25	16.06	6.25	2.60	89.16	
Mar. 5	12.45¢	65.00	.55%	65.38	65.38	16.35	6.25	2.64	90.62	72.50 Can. Pab.
Apl. 5	12.20¢	62.50	-	62.50	62.50	15.63	6.25	2.53	86.91	78.75 " "
May 5	11.20¢	60.00	-	60.00	60.00	15.00	6.25	2.44	83.69	
June 6	12.10¢	57.50	-	57.50	57.50	14.38	6.25	2.34	80.47	
July 6	12.15¢	57.50	-	57.50	57.50	14.38	6.25	2.34	80.47	
United States processing tax not included in value for duty purposes from 21st July, 1934.										
Aug. 6	13.20¢	57.50	-	57.50	50.50	12.63	6.25	2.08	71.46	
Sep. 6	13.35¢	60.00	-	60.00	53.00	13.25	6.25	2.18	74.68	
Oct. 6	12.40¢	60.00	-	60.00	53.00	13.25	6.25	2.18	74.68	
Nov. 5	12.30¢	56.25	-	56.25	49.25	12.31	6.25	2.03	69.84	
Dec. 5	12.80¢	56.25	-	56.25	49.25	12.31	6.25	2.03	69.84	
1935										
Jan. 7	12.85¢	60.00	-	60.00	53.00	13.25	6.25	2.18	74.68	
Feb. 6	12.50¢	60.00	.09%	60.05	53.04	13.26	6.25	2.18	74.73	
Mar. 5	12.55¢	60.00	1.27%	60.76	53.67	13.42	6.25	2.20	75.54	
Apl. 6	11.30¢	55.00	.33%	55.18	48.16	12.04	6.25	1.99	68.44	
May 7	12.15¢	56.25	.28%	56.41	49.39	12.35	6.25	2.04	70.03	
June 6	11.90¢	56.25	-	56.25	49.25	12.31	6.25	2.03	69.84	
July 8	12.30¢	56.25	.09%	56.30	49.29	12.32	6.25	2.04	69.90	
Aug. 8	11.65¢	55.00	.06%	55.03	48.03	12.01	6.25	1.99	68.28	
Sep. 6	10.75¢	56.25	.31%	56.42	49.40	12.35	6.25	2.04	70.04	
Oct. 7	11.40¢	56.25	1.19%	56.92	49.84	12.46	6.25	2.06	70.61	
Nov. 6	11.45¢	56.25	1.03%	56.83	49.76	12.44	6.25	2.05	70.50	
Dec. 5	12.20¢	56.25	1.11%	56.87	49.80	12.45	6.25	2.06	70.66	
1936				Intermediate Tariff		20%	3½¢ per lb.			
Jan. 7	11.80¢	52.50	.30%	52.70	52.70	10.54	5.47	2.06	70.77	
Feb. 6	11.60¢	47.50	-	47.50	47.50	9.50	5.47	1.87	64.34	
Mar. 7	11.32¢	48.75	-	48.75	48.75	9.75	5.47	1.92	65.89	
Apl. 7	11.64¢	51.25	.45%	51.48	51.48	10.30	5.47	2.02	69.27	

| Month | Job Prime | [illegible] | [illegible] | [illegible]

NEW YORK BROKERS ASSOCIATION, FOR [illegible] - GREY GOODS [illegible] 1,000 YARDS

SHEETING - 36", 56 x 60, 400 YARDS PER POUND.

	Exchange					Fabric						
Date	Spot Price per Pound	United States Selling Price 1,000 yards.	Currency Exchange Rate.	Value Canadian Funds.	Value for Duty.	Duty: Price item 5-3 Ad Val. per Cent	Duty: Price item 5-3 Specific Rate None	Excise Tax None	Value Including Duty and Exc. Tax.	Canadian Retail Ex. Ex. List Price.	Other Prices X 14	Other Prices X 21
1930 Jan. 13	17.5~~6~~5¢	$80.00	-	$80.00	$80.00	$18.00	-	-	$98.00	$121.25	$112.50	$107.50
Feb. 14	15.88	77.50	[illegible]	77.50	77.50	17.44	-	-	94.94		110.00	102.50
Mar. 10	14.00	75.00	[illegible]	75.00	75.00	16.88	-	-	91.88			107.50
Apr. 7	16.75	77.50	[illegible]	77.50	77.50	17.44	-	-	94.94		115.00	97.50
May 6	16.55	75.00	-	75.00	75.00	16.88	-	-	91.88	105.00	102.50	
June 6	15.85	72.50	[illegible]	72.50	72.50	16.31	-	-	88.81			
July 10	13.30	70.00	-	70.00	70.00	15.75	-	-	85.75			
Aug. 18	11.00	65.00	-	65.00	65.00	14.63	-	-	79.63			
Sep. 10	11.50	65.00	-	65.00	65.00	14.63	-	-	79.63		100.00	92.50) 91.25)
			From September 17, 1930	-		25%	4¢ per lb.	(NOTE: 71.08% increase)				
Oct. 7	10.15	65.00	-	65.00	65.00	16.20	$10.00	-	91.20	92.50		
Nov. 10	10.80	65.00	[illegible]	65.00	65.00	16.20	10.00	-	91.20		90.00	
Dec. 15	9.45	61.25	[illegible]	61.25	61.25	15.31	10.00	-	86.56		90.00	92.50
1931 Jan. 2	10.15	60.00	-	60.00	60.00	15.00	10.00	-	85.00			
Feb. 13	11.00	57.50	-	57.50	57.50	14.37	10.00	-	81.87			83.75) 92.50)
Mar. 11	10.70	57.50	-	57.50	57.50	14.37	10.00	-	81.87			
Apr. 9	10.20	57.50	-	57.50	57.50	14.37	10.00	-	81.87		91.25	
May 9	10.00	55.00	-	55.00	55.00	13.75	10.00	-	78.75			86.25
			From June 2, 1931	-				1%				
June 9	8.25	52.50	-	52.50	52.50	13.12	10.00	.76	75.38		88.75	
July 10	9.35	53.75	-	53.75	53.75	13.44	10.00	.77	77.95		90.00	83.75
Aug. 7	7.95	50.00	-	50.00	50.00	12.50	10.00	.72	73.22		82.50	73.75
Sep. 11	6.75	45.00	-	45.00	45.00	11.25	10.00	.66	66.91			72.50
Oct. 10	5.95	42.50	-	42.50	42.50	10.62	10.00	.63	63.75			72.50
Nov. 11	6.65	42.50	10.78%	47.08	47.08	11.77	10.00	.69	69.54	77.50	75.00	
Dec. 17	6.20	41.25	20.50	49.71	49.71	12.43	10.00	.72	72.86			77.50

DATE	RAW COTTON Spot Price per pound.	United States Selling Price 1,000 yards	Currency Exchange Funds.	Value Canadian funds.	Value for Duty.	FABRIC Duty: Tariff Item 543 Ad Valorem 30%	Specific 4¢ per lb.	Excise Tax 2%	Value, including Duty and Excise Tax.	DOMINION TEXTILE CO. LTD. List Price.	Other Prices. B 14	B 21
1932 Jan. 4	6.25¢	$40.00	18.38%	$47.35	$47.35	$11.84	$10.00	$2.08	$71.27			
Feb. 9	6.65	42.50	16.38	49.65	49.42	12.37	10.00	2.15	73.98			$77.50
Mar. 7	7.10	45.75	15.53	48.40	48.40	12.10	10.00	2.12	72.52			
Apr. 6	6.10	42.50	10.63	47.02	47.02	11.76	10.00	2.06	70.84			
		35.00	-	[illegible]	From April 7, 1932	-	[illegible]	2%			$75.00	
May 6	5.90	40.00	11.70	44.68	58.64	14.66	10.00	2.50	85.80	$72.50		76.25
June 4	5.35	37.50	14.19	42.82	59.95	14.99	10.00	2.55	87.49			
July 7	6.00	35.00	13.94	39.88	59.82	14.96	10.00	2.54	87.32			72.50) 82.50)
Aug. 4	5.95	37.50	14.81	43.05	60.28	15.07	10.00	2.56	87.91			88.75
Sep. 7	9.00	50.00	10.16	55.08	57.47	16.87	10.00	2.83	97.17	85.75) 85.00)	82.50	82.50
Oct. 5	7.10	46.25	9.88	50.82	60.43	15.11	10.00	2.57	88.11			
Nov. 4	6.30	42.50	11.56	47.41	61.36	15.34	10.00	2.60	89.30	81.25	76.25	
Dec. 6	5.80	37.50	17.06	43.90	61.46	15.37	10.00	2.60	89.43		75.75	81.25
1933 Jan. 5	6.25	37.50	12.72	42.27	59.18	14.80	10.00	2.52	86.50		75.00	
Feb. 5	5.95	35.25	18.72	43.04	62.33	15.58	10.00	2.64	90.55		75.75	
Mar. 6	6.35	37.50	18.75	44.53	62.34	15.59	10.00	2.64	90.57		77.50	77.50
Apr. 5	6.50	37.50	20.63	45.24	63.33	15.83	10.00	2.67	91.83			81.25
May 5	8.55	47.50	13.63	53.97	65.34	16.34	10.00	2.75	94.43			80.00
June 6	9.15	52.50	11.72	59.83	69.83	17.46	10.00	2.92	100.21	88.75		
July 5	10.25	72.50	7.38	77.85	77.85	19.46	10.00	3.24	110.53			92.50) 93.75)
Aug. 5	10.05	91.25	6.81	97.46	97.46	24.37	10.00	3.95	135.78	96.25		
Sep. 6	~~9.80~~ 9.10	77.50	4.45	80.95	80.95	20.24	10.00	3.34	114.53			88.75
Oct. 5	9.70	77.50	2.03	79.07	79.07	19.77	10.00	3.27	112.11	92.50	88.75	96.25
Nov. 6	9.55	75.25	0.06	76.30	76.30	19.08	10.00	3.16	108.54		90.00	
Dec. 5	10.20	73.75	-	73.75	73.75	18.44	10.00	3.07	105.26			102.50

DATE	Raw Cotton: Spot Price per pound.	Fabric: United States Selling Price 1,000 yards.	Currency Exchange Funds.	Value Canadian funds.	Value for Duty.	Duty: Tariff Item 5 [illegible] General [illegible] ad Valorem 35%	Specific 4¢ per lb.	Excise Tax 3%	Value including Duty and Excise Tax.	Dominion Textiles Co. Ltd.: List Price.	Other Prices R 14	Other Prices R 21
1934												
Jan. 5	10.65¢	$72.50	-	$72.50	$72.50	[illegible].13	$10.00	$3.[illegible]	$1[illegible]3.6[illegible]		$88.75	$95.00
Feb. 6	12.15	80.00	0.78¢	80.62	80.62	[illegible].15	10.00	3.32	114.1[illegible]	$98.75	92.50	93.75
Mar. 5	12.45	82.50	0.55	82.95	82.95	20.74	10.00	3.41-	117.10			
Apr. 5	12.20	81.25	-	81.25	81.25	20.31	10.00	3.35	114.91	98.75	96.25	95.00
May 5	11.20	78.75	-	78.75	78.75	19.69	10.00	3.25	111.69			95.00
June 6	12.10	75.00	-	75.00	75.00	18.75	10.00	3.11	106.86			
July 6	12.15	75.00	-	75.00	75.00	18.75	10.00	3.11	106.86			97.50
		United States processing tax not included in value for duty purposes from July 21, 1934.										
Aug. 6	13.20	80.00	-	80.00	68.75	17.19	10.00	2.88	98.82			98.75
Sep. 6	13.35	82.50	-	82.50	71.25	17.81	10.00	2.97	1[illegible].03			98.75
Oct. 6	12.40	80.00	-	80.00	68.75	17.19	10.00	2.87	98.81			
Nov. 5	12.30	78.75	-	78.75	67.50	16.88	10.00	2.83	97.21			
Dec. 5	12.80	75.00	-	75.00	63.75	15.94	10.00	2.69	92.38			98.75
1935												
Jan. 7	12.85	77.50	-	77.50	65.25	16.56	10.00	2.78-	95.59			
Feb. 6	12.50	76.25	0.09	76.32	65.06	16.27	10.00	2.74	94.07			
Mar. 5	12.55	75.00	1.27	75.95	64.56	16.14	10.00	2.72	93.42		96.25	
Apr. 6	11.30	71.25	0.33	71.49	60.20	15.05	10.00	2.55	87.81			92.50
May 7	12.15	72.50	0.28	72.70	61.42	15.36	10.00	2.60	89.38			
June 6	11.90	72.50	-	72.50	61.25	15.31	10.00	2.60	89.16			93.75
July 8	12.30	72.50	0.09	72.57	61.31	15.33	10.00	2.60	89.24			98.75
Aug. 8	11.65	71.25	0.06	71.29	60.03	15.01	10.00	2.55	87.59			92.50
Sep. 6	10.75	72.50	0.31	72.72	61.44	15.36	10.00	2.60	89.40			90.00
Oct. 7	11.40	75.00	1.19	75.89	64.51	16.13	10.00	2.72	93.36	95.00		90.00
Nov. 6	11.45	81.25	1.03	82.09	70.72	17.68	10.00	2.96	101.35		88.75	
Dec. 5	12.20	81.26	1.11	82.15	70.78	17.70	10.00	2.96	101.43			92.50
1936				Intermediate Tariff -		20%	3¢ per lb.					
Jan. 7	11.80	75.00	0.38	75.29	75.29	15.06	8.75	2.97	102.07			
Feb. 6	11.60	71.25	-	71.25	71.25	14.25	8.75	2.83	97.08			
Mar. 7	11.32	70.00	-	70.00	70.00	14.00	8.75	2.78-	95.53			
Apr. 7	11.64	67.50	0.45	67.80	67.80	13.56	8.75	2.70	92.81			

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STATEMENT OF MILL SPREADS - 36", 56 x 60, 4.00 YARDS PER POUND, GREY GOODS R21

CANADIAN AND AMERICAN

DATE	New York Spot Raw Cotton Per Pound	Currency Exchange Rate	Excise Tax	Value Cotton Can. Funds including Excise + 20% waste	CANADIAN Selling Price Fabric Per Pound	CANADIAN Mill Spreads	AMERICAN Selling Price Fabric Per Pound	AMERICAN Raw Cotton + 20% waste	AMERICAN Mill Spreads
1929									
21 May	19.90¢	-	-	23.88 ¢	44.00¢	20.12 ¢			
31 May	18.50	-	-	22.20	45.00	22.80			
3 July	18.35	-	-	22.02	44.00	21.98			
24. Oct.	18.40	-	-	22.08	44.00	21.92			
1930									
14 Feb.	15.85	-	-	19.02	41.00	21.98	31.00¢	19.02¢	11.98¢
22 Mar.	15.95	-	-	19.14	39.00	19.86	30.00	16.80	13.20
24 Sept.	10.55	-	-	12.66	36.50	23.84	28.00	15.80	12.20
1931									
21 Feb.	11.05	-	-	13.26	33.50	20.24	23.00	13.20	9.80
7 July	9.95	-	.10	12.06	33.50	21.44	21.50	11.22	10.28
11 Sept.	6.75	-	.07	8.18	29.00	20.82	18.00	8.10	9.90
1 Oct.	5.80	-	.06	7.03	29.00	21.97	17.00	7.14	9.86
1932									
16 Aug.	7.55	14.97¢	.26	10.73	33.00	22.27	15.00	7.14	7.86
2 Sept.	8.75	11.55	.29	12.06	35.50	23.44	20.00	10.80	9.20
1933									
3 April	6.40	20.09	.23	9.50	31.00	21.50	15.00	7.80	7.20
24 April	7.65	13.25	.26	10.70	32.00	21.30	19.00	10.26	8.74
20 July	10.55	5.03	.33	13.69	37.50	23.81	36.50	12.06	24.44
15 Sept.	9.70	3.75	.30	12.43	35.50	23.07	31.00	10.92	20.08
1934									
24 Jan.	11.45	0.78	.35	14.27	38.00	23.73	29.00	12.78	16.22
31 Jan.	11.75	0.63	.35	14.60	38.00	23.40	32.00	14.58	17.42
15 Feb.	12.45	0.89	.38	15.53	39.50	23.97	32.50	14.64	17.86
19 May	11.65	-	.35	14.40	38.00	23.60	31.50	13.44	18.06
6 Sept.	13.35	-	.40	16.50	39.50	23.00	33.00	16.02	16.98
1935									
8 Apr.	11.40	0.38	.34	14.14	37.00	22.86	28.50	13.56	14.94
11 June	11.90	0.19	.36	14.74	37.50	22.76	29.00	14.28	14.72
31 Aug.	10.65	0.52	.32	13.24	37.00	23.76	29.00	12.90	16.10
31 Oct.	11.40	1.15	.35	14.26	36.00	21.74	32.50	13.74	18.76
10 Dec.	12.10	1.08	.37	15.12	37.00	21.88	32.50	14.64	17.86

STATEMENT OF MILL SPREADS - CANADIAN AND AMERICAN

D.P. Co.'s - No. 688, 76", 68 x 68, 1.4 yards per pound, cotton grey sheeting —

American - 81", 68 x 76, 1.40 yards per pound, cotton grey sheeting —

PRICE LIST NO.	DATE	NEW YORK SPOT MAR COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON GRN. FUNDS, INCLUDING EXCISE + 20% WASTE	CANADIAN SELLING PRICE PER POUND	CANADIAN MILL SPREAD	DATE	AMERICAN SELLING PRICE PER POUND	AMERICAN RAW COTTON + 20% WASTE	AMERICAN MILL SPREAD
	1929										
70	11 Mar.	21.45¢	-	-	25.74¢	54.85¢	28.11¢	-	-	-	-
71	8 May	19.65	-	-	23.58	51.27	27.69	-	-	-	-
72	11 Oct.	18.55	-	-	22.38	51.27	28.89	-	-	-	-
	25 Oct.	18.40	-	-	22.08	50.91	28.83	-	-	-	-
	1930 19 Mar.	15.45	18.54	48.61	29.97	48.51	29.97	-	-	-	-
73	1 May	16.60	-	-	19.92	47.41	27.49	-	-	-	-
	15 July	13.20	-	-	15.84	46.31	30.47	-	-	-	-
74	10 Oct.	10.30	-	-	12.36	40.43	28.07	-	-	-	-
	1931 25 Feb.	10.45	-	-	12.54	40.06	27.52	-	-	-	-
76	6 Nov.	6.75	10.58	.07	9.04	34.18	25.14	-	-	-	-
77	1932 27 June	5.35	14.47	.18	7.56	31.97	24.41	1933 15 June	25.06¢	6.42¢	18.64¢
78	1 Sept.	8.30	11.38	.28	11.42	37.31	25.89	26 Aug.	27.85	10.14	17.71
79	9 Sept.	8.10	10.25	.27	11.04	36.02	24.98	-	-	-	-
	27 Sept.	7.50	10.34	.25	10.25	34.74	24.49	-	-	-	-
80	21 Nov.	6.15	15.50	.21	8.77	35.10	26.33	2 Nov.	26.46	7.32	19.14
	31 Dec.	6.50	12.97	.22	9.07	33.08	24.01	—	-	-	-
	1933 15 Jan.	6.15	13.50	.21	8.62	34.74	26.11	1933 15 Jan.	29.40	7.50	21.90
81	15 June	9.40	11.06	.31	12.90	[illegible]	25.14	9 June	30.17	11.10	19.07
82	1 Aug.	10.40	8.25	.34	13.92	41.16	27.24	1 July	34.93	12.60	22.33
83	6 Oct.	9.50	1.96	.29	11.98	39.32	27.34	1 Aug.	43.14	12.48	29.66
	24 Oct.	9.70	2.28	.30	12.26	38.04	25.78	8 Nov.	40.03	11.88	28.15
84	1934 14 Feb.	12.40	0.91	.38	15.47	41.72	26.25	1934 25 June	37.24	14.82	22.42
85	23 April	11.68	-	.35	14.40	41.72	27.32	23 Aug.	38.57	15.96	22.61
4	1935 4 Sept.	10.70	0.39	.32	13.37	40.79	27.52	1935 20 Aug.	40.70	14.04	26.66
	11 Sept.	10.85	0.29	.33	13.45	40.79	27.34	-	-	-	-

RDER LIST NO.	DATE	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE + 20% WASTE	CAN ADIAN SELLING PRICE FABRIC PER POUND	MILL SPREAD			AMERICAN DATE	SELLING PRICE FABRIC PER POUND	RAW COTTON + 20% WASTE	MILL SPREAD
86	1 Oct.	11.06	1.34	.34	15.85	38.96	26.11		9 Oct.	43.09	13.56	29.53
	1936 6 Jan.	12.15	0.27	.37	15.04	40.79	25.75		1936 9 Jan.	40.45	14.23	26.21
	14 Jan.	11.95	0.11	.36	14.78	40.98	26.20		-	-	-	-
	11 Feb.	11.80	-	.35	14.56	40.62	26.04		-	-	-	-

STATEMENT SHOWING UNITED STATES LOW MILL MARGIN, FROM 1913 to 1930 INCLUSIVE AND 1936.

DATE	38½", 64x60, 5.35 yards per pound, PRINT CLOTH: UNITED STATES Selling Price Per Yard	Per Pound	Spot Cotton + 20% Waste	Mill Margin	39", 80x80, 4.00 yards per pound, PRINT CLOTH: UNITED STATES Selling Price Per Yard	Per Pound	Spot Cotton + 20% waste	Mill Margin	37", 48x48, 4.00 yards per pound, SHEETING: United States Selling Price Per Yard	Per Pound	Spot Cotton + 20% waste	Mill Margin
1913	4 5/8¢	24.74¢	14.40¢	10.34¢	7¢	28.00¢	14.40¢	13.60¢	5 3/8¢	21.50	14.40¢	7.10¢
1914	3 1/2	18.73	7.58	11.15	5 3/8	21.50	7.58	13.92	4	16.00	7.58	[illegible].42
1915	3 5/8	19.39	10.32	9.07	5 1/2	22.00	10.32	11.68	4	16.00	10.32	5.68
1916	4 3/4	25.41	14.60	10.81	6 1/2	26.00	14.60	11.40	5 3/4	23.00	14.60	8.40
1917	6 1/2	34.78	18.96	15.82	9 3/4	39.00	18.96	20.04	8 1/4	33.00	18.96	14.04
1918	11 1/4	60.19	34.56	25.63	15 3/4	63.00	34.56	28.44	14	56.00	34.56	21.44
1919	8 1/2	45.48	31.56	13.92	13 1/2	54.00	31.56	22.44	10 3/4	43.00	31.56	11.44
1920	7 1/2	40.13	20.52	19.61	10 1/2	42.00	20.52	21.48	8	32.00	20.52	11.48
1921	6 1/8	32.77	13.92	18.85	8 1/4	33.00	13.92	19.08	5 1/2	22.00	13.92	8.08
1922	7 1/8	38.12	21.42	16.70	9 3/4	39.00	21.42	17.58	7 3/4	31.00	21.42	9.58
1923	8 1/2	45.48	28.74	16.74	11 1/2	46.00	28.74	17.26	9 1/2	38.00	28.74	9.26
1924	8 1/4	44.14	27.96	16.18	11 5/8	46.50	27.96	18.54	9.7/8	39.50	27.96	11.54
1925	8 5/8	46.14	23.22	22.92	12	48.00	23.22	24.78	9	36.00	23.22	12.78
1926	6 1/2	34.78	15.00	19.78	9 1/4	37.00	15.00	22.00	6 5/8	26.50	15.00	11.50
1927	6 3/4	36.11	16.44	19.67	9 1/2	38.00	16.44	21.56	6 5/8	26.50	16.44	10.06
1928	7 1/4	38.78	21.90	16.88	10 1/4	41.00	21.90	19.10	7 5/8	30.50	21.90	8.60
1929	6 3/4	36.12	20.82	15.30	9 1/4	37.00	20.82	16.18	7 1/2	30.00	20.82	9.18
1930	4 3/4	25.41	13.20	12.21	6 3/4	27.00	13.20	13.80	5 1/2	22.00	13.20	8.80
1936 June	5 1/8¢	27.42¢	14.15¢	13.27¢	7¢	28.00¢	14.15¢	13.85¢	6 1/8¢	24.50¢	14.15¢	10.35¢

Mill margins arrived at by deducting the pound price of Spot Cotton from the pound price of Cloth; they are a rough approximation of gross yield to mills, i.e., what they receive for the services of manufacturing, financing and selling. During each crop year and from season to season varying premiums are paid for print cloth cotton.

SHEETING

NEW YORK SPOT RAW COTTON, PER POUND - COTTON FABRICS, PER 1,000 YARDS

Sheeting 72", 68 x 76, 1.40 yards per pound - Bleached.

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS: UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY TARIFF ITEM 523 A. GENERAL: AD VALOREM 27½%	SPECIFIC 4¢	EXCISE TAX 3%	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN: DOMINION TEXTILE CO. LTD.
1932 June 15	5.35¢	$ 206.55	15.72	$239.02	$239.02	$ 65.73	$ 22.59	$10.00	$343.32	$287.50
Aug. 26	8.45	229.50	13.22	259.84	259.84	71.46	28.57	10.50	370.67	328.75
Nov. 2	6.10	218.03	10.22	240.31	240.31	66.09	28.57	10.15	345.12	312.50
1933 Jan. 15	6.25	242.25	13.44	274.81	274.81	75.57	28.57	11.37	390.32	
June 9	9.25	248.63	10.63	275.06	275.06	75.64	28.57	11.38	390.65	
June 28	10.25	255.00	9.63	279.56	279.56	76.88	28.57	11.55	396.56	335.00
July 1	10.50	281.14	9.18	306.82	306.82	84.39	28.57	12.60	432.45	
July 17	11.65	308.86	4.75	323.53	323.53	88.97	28.57	13.23	454.30	
Aug. 1	10.40	332.61	8.25	360.05	360.05	99.01	28.57	14.63	502.26	
Nov. 8	9.90	315.98	0.02	316.04	316.04	86.91	28.57	12.95	444.47	330.00
1934 June 25	12.35	294.00	-	294.00	294.00	80.85	28.57	12.10	415.52	
		United States processing tax not included in value for duty purposes from 21st. July, 1934.								
Aug. 22	13.30	304.50	-	304.50	271.40	74.64	28.57	11.24	385.85	
Oct. 24	12.65	294.00	-	294.00	260.90	71.75	28.57	10.84	372.06	
Nov. 19	12.55	289.80	-	289.80	256.70	70.59	28.57	10.68	366.54	
1935 July 17	12.35	305.24	0.16	305.73	272.58	74.96	28.57	11.28	387.39	337.50
Aug. 20	11.70	321.30	0.20	321.94	288.78	79.41	28.57	11.90	408.66	
Oct. 9	11.30	340.20	1.25	344.45	310.94	85.51	28.57	12.75	437.77	322.50
1936 Jan. 2	12.20	340.20	0.51	341.94	310.42	Intermediate Tariff 22½% 69.84	3¢ 25.00	12.16	417.42	
Jan. 9	11.85	319.20	0.09	319.49	319.49	71.89	25.00	12.49	428.87	337.50
May 18	11.72	303.24	0.28	304.09	304.09	68.42	25.00	11.93	409.44	338.75
June 17	11.98	319.20	0.25	320.00	320.00	72.00	25.00	12.51	429.51	
July 8	12.23	336.00	0.13	336.44	336.44	75.70	25.00	13.11	450.25	330.00

STATEMENT OF MILL SPREADS - CANADIAN and AMERICAN

D. T. CO'S B.P. 8/4 - 72", 68 x 68, 1.47 yards per pound, COTTON BLEACHED SHEETING

AMERICAN 72", 68 x 76", 1.40 yards per pound, COTTON BLEACHED SHEETING

PRICE LIST NUMBER	DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. MONEY INCLUDED + 20% WASTE Per Pound	CANADIAN Selling Price PER POUND	CANADIAN MILL SPREAD	AMERICAN DATE	AMERICAN Selling Price PER POUND	AMERICAN COTTON + 20% waste	AMERICAN MILL SPREAD
70	1929 11 Mar.	21.45¢	-	-	25.74¢	64.87¢	39.13¢				
	23 Apr.	19.85	-	-	23.82	61.74	37.92				
71	2 May	19.65	-	-	23.58	61.74	38.16				
72	11 Oct.	18.55	-	-	22.38	61.74	39.36				
	1930 28 Feb.	15.30	-	-	18.36	56.79	38.43				
73	1 May	16.60	-	-	19.92	57.70	37.78				
	10 July	13.30	-	-	15.96	56.79	40.83				
74	10 Oct.	10.30	-	-	12.36	51.64	39.28				
76	1931 6 Nov.	6.75	10.58	.07	9.04	44.10	35.06				
77	1932 27 June	5.35	14.47	.18	7.56	42.26	34.70	1932 15 June	28.92¢	6.42¢	22.50¢
78	1 Sept.	8.30	11.38	.28	11.42	48.33	36.91	26 Aug.	32.13	10.14	21.99
79	9 Sept.	8.10	10.25	.27	11.04	47.04	36.00				
80	21 Nov.	6.15	15.50	.21	8.77	45.94	37.17	2 Nov.	30.52	7.32	23.20
	29 Dec.	6.15	13.78	.21	8.65	44.10	35.45	1933 15 Jan.	33.92	7.50	26.42
	1933 26 Apr.	7.60	15.47	.26	10.85	44.84	33.99				
81	13 June	9.40	11.06	.31	12.90	49.25	36.35	9 June	34.80	11.10	23.70
82	1 Aug.	10.40	8.25	.34	13.92	52.38	38.46	1 Aug.	46.56	12.48	34.08
83	6 Oct.	9.50	1.98	.29	11.98	50.54	38.56				
	6 Nov.	9.55	0.06	.29	11.82	49.25	37.43	8 Nov.	44.24	11.88	32.36
84	1934 14 Feb.	12.40	0.91	.38	15.47	52.92	37.45	1934 25 June	41.16	14.82	26.34
85	23.Apr	11.65	-	.35	14.40	52.92	38.52				
	1935 26 June	11.95	0.08	.36	14.78	52.01	37.23	1935 20 Aug.	44.98	14.04	30.94
86	1 Oct.	11.05	1.34	.34	13.85	47.41	33.56	9 Oct.	47.63	13.56	34.07

STATEMENT OF MILL SPREAD - CANADIAN

D. T. CO'S - R14 - 36", 56 x 60, 4.00 yards per pound- COTTON GREY GOODS

D. T. CO'S - H.261 - 36"/37", 38 x 46, 4.20 yards per pound - COTTON BLEACHED GOODS

PRICE LIST NUMBER	DATE	New York Spot Raw Cotton PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING 20% WASTE	R 14 Selling price Fabric per pound	R 14 Mill Spread	H 261 Selling price Fabric Per Pound	H 261 Mill Spread
	1929								
70	11 March	21.45¢	-	-	25.74¢	49.52¢	23.78¢	57,7[illegible]	32.01¢
71	2 May	19.65	-	-	23.58	48.52	24.94	56.20	32.62
72	11 Oct.	18.55	-	-	22.38	48.52	26.14	56.20	33.82
	1930								
73	1 May	16.60	-	-	19.92	42.00	22.08	52.50	32.58
74	10 Oct.	10.30	-	-	12.36	37.00	24.64	47.25	34.89
76	1931 6 Nov.	6.75	10.58	.07	9.04	31.00	21.96	42.55	33.51
77	1932 27 June	5.35	14.47	.18	7.56	29.00	21.44	39.90	32.34
78	1 Sept.	8.30	11.38	.28	11.42	35.52	24.10	43.60	32.18
79	9 Sept.	8.10	10.25	.27	11.07	34.00	22.93	42.55	31.48
80	21 Nov.	6.15	15.50	.21	8.77	32.52	23.75	40.95	32.18
81	1933 13 June	9.40	11.06	.31	12.90	35.52	22.[illegible]	44.10	31.20
82	1 Aug.	10.40	8.25	.34	13.92	38.52	24.60	47.25	33.33
83	6 Oct.	9.50	1.98	.29	11.98	37.00	25.02	45.15	33.17
84	1934 14 Feb.	12.40	0.91	.38	15.47	39.52	24.05	47.80	32.33
85	23 April	11.65	-	.35	14.40	39.52	25.12	47.80	33.40
86	1935 1 Oct.	11.05	1.34	.34	13.85	36.00	22.15	45.15	31.30

RAW PRINTS, RAW COLORS

NEW YORK SPOT RAW COTTON, PER POUND - COTTON FABRICS, PER 1,000 YARDS

36"/37", 80 x 60 4.00 Yards per pound, (Lights 1/8y per yard less)

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS									
		UNITED STATES SELLING PRICE 1000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY TARIFF ITEM GENERAL ADVALOREM	DUTY TARIFF ITEM GENERAL SPECIFIC	EXCISE TAX None	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN Duty Paid for Home Consumption
1930 July 30	15.45	$ 135.00	-	$135.00	$131.63	$ 36.90	-	-	$167.83	
			From Sept. 17, 1930							
Dec.16	9.60	135.00	-	135.00	135.00	4/ [illegible]	$ 10.00	-	1[illegible].98	$167.50
1931 Feb.16	10.95	13[illegible].50	-	13[illegible].50	132.50	43.06	10.00	-	185.56	170.00
			From 2, June 1931							
Aug.18	6.70	110.00	-	110.00	110.00	35.75	10.00	1/ 1.56	157.31	170.00
Oct.3	5.60	105.00	-	105.00	105.00	34.13	10.00	1.49	150.6[illegible]	
Oct.16	6.25	105.00	12.83	118.47	118.47	38.50	10.00	1.67	168.64	147.50
1932 Jan. 8	6.45	100.00	18.75	118.75	118.75	38.59	10.00	1.67	169.01	
Mar.28	6.30	107.50	11.00	119.33	119.33	38.76	10.00	1.68	169.79	
			From 7, April 1932							
May 17	5.65	90.00	12.81	101.53	131.14	42.62	10.00	2/ 5.51	189.[illegible]7	142.50
Jun.21	5.35	82.50	18.97	96.68	130.67	42.40	10.00	5.48	188.35	142.50
Sep.30	7.25	97.50	10.41	107.65	132.49	43.06	10.00	5.57	191.12	165.00
Nov.17	6.40	87.50	14.75	100.41	137.70	44.75	10.00	5.77	198.22	157.50
1933 Mar.1	6.15	80.00	19.75	95.80	140.71	45.73	10.00	5.89	202.33	150.00
Apr.9	7.90	87.50	14.19	99.92	137.03	44.53	10.00	5.74	197.30	
May 24	8.70	97.50	14.47	111.86	140.16	45.55	10.00	5.87	201.58	
Aug. 4	10.15	160.00	6.88	171.00	171.00	55.58	10.00	7.10	243.68	165.00
Dec.14	10.15	130.00	-	130.00	130.00	42.25	10.00	5.47	187.72	160.00
1934 Jan.31	11.75	137.50	0.63	138.37	138.37	44.97	10.00	5.80	199.14	160.00
Mar.13	12.45	142.50	-	142.50	142.50	46.31	10.00	5.96	204.77	167.50
			UNITED STATES PROCLAMATION [illegible]							
Dec.28	12.85	130.00	-	130.00	130.11	39.04	10.00	5.07	174.[illegible]	170.00
1935 Feb.1	12.65	130.00	-	130.00	130.11	39.04	10.00	5.07	174.22	165.00
May 31	11.30	125.00	0.03	125.04	115.14	37.42	10.00	4.87	167.43	167.50
Oct.11	11.20	130.00	1.39	131.81	121.78	39.68	10.00	5.14	176.50	157.50
				Intermediate Tariff		7/ [illegible]	3/ [illegible]			
1936 Jan.2	1[illegible].20	130.00	0.51	130.66	1[illegible]0.72	[illegible]	[illegible]	4.[illegible]	167.[illegible]	157.50
July 2	12.51	125.00	0.22	125.28	125.28	34.45	8.75	5.05	173.53	
July 14	13.56	130.00	0.11	130.14	130.14	35.79	8.75	5.24	179.91	

STATEMENT OF MILL SPREADS - 36"/37", 80 x 80, 4.00 yards per pound
VAT PRINTS DARK COLOURS

CANADIAN AND AMERICAN

PRICE LIST NUMBER	DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE + 20% WASTE	CANADIAN SELLING PRICE PRINTS PER POUND	CANADIAN MILL SPREAD	AMERICAN SELLING PRICE PRINTS PER POUND	AMERICAN RAW COTTON +20% WASTE	AMERICAN MILL SPREAD	
	1929										
57	22 March	21.10¢	-	-	25.32¢	87.00¢	61.68	-	-	-	
58	4 May	19.90	-	-	23.88	85.50	61.62	-	-	-	
	17 Sept.	18.70	-	-	22.44	85.00	62.56	-	-	-	
60	7 Oct.	19.00	-	-	22.80	85.50	62.70	-	-	-	
	9 Oct.	18.65	-	-	22.38	84.50	62.12	-	-	-	
	1930										
	20 Mar.	15.50	-	-	18.60	74.00	55.40	-	-	-	
61	24 Apr.	16.50	-	-	19.80	76.00	56.20	-	-	-	
62	7 Oct.	10.15	-	-	12.18	69.00	56.82	54.00	14.94	39.06	
	29 Oct.	11.45	-	-	13.74	68.00	54.26	-	-	-	
	27 Nov.	10.70	-	-	12.84	67.00	54.16	-	-	-	
	1931										
	28 Jan.	10.40	-	-	12.48	68.00	55.52	53.00	13.14	39.86	
	6 July	10.15	-	.10	12.30	68.00	55.70	44.00	8.04	35.96	
68	19 Oct.	6.75	12.05	.08	9.17	59.00	49.83	42.00	7.50	34.50	
	26 Oct.	6.65	11.25	.07	8.96	58.00	49.04	-	-	-	
	7 Nov.	6.70	10.75	.07	8.99	58.00	49.01	-	-	-	
	11 Nov.	6.65	10.78	.07	8.93	58.00	49.07	-	-	-	
	16 Nov.	6.35	11.45	.07	8.58	57.00	48.42	-	-	-	
	20 Nov.	6.30	13.38	.07	8.65	55.00	46.35	-	-	-	
	16 Dec.	6.20	23.67	.08	9.31	55.00	45.69	40.00	7.74	32.26	8 Jan., 1932
	22 Dec.	6.30	23.00	.08	9.40	57.00	47.60	43.00	7.56	35.44	28 Mar., 1932
	23 Dec.	6.40	22.94	.08	9.54	58.00	48.46	-	-	-	
	30 Dec.	6.35	22.19	.08	9.70	55.00	45.30	-	-	-	
	1932										
	27 May	5.60	14.00	.19	7.88	57.00	49.12	36.00	6.78	29.22	
70	20 June	5.80	14.47	.20	8.21	57.00	48.79	33.00	6.42	26.58	
71	6 Sept.	8.95	10.15	.30	12.19	67.00	54.81	39.00	8.70	30.30	
	9 Sept.	8.10	10.25	.27	11.04	57.00	45.96	-	-	-	
72	12 Sept.	7.75	10.28	.26	10.57	64.00	53.43	-	-	-	

PRICE LIST NO.	DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE + 20% WASTE	CANADIAN SELLING PRICE FABRIC PER POUND	CANADIAN MILL SPREAD	AMERICAN SELLING PRICE FABRIC PER POUND	AMERICAN RAW COTTON + 20% WASTE	AMERICAN MILL SPREAD	
73	7 Nov.	6.50	14.81	.22	8.94	63.00	54.06	35.00	7.68	27.32	
	5 Dec.	6.70	18.00	.20	8.32	61.00	52.68	-	-	-	
	1933 16 Jan.	6.15	15.60	.21	8.63	61.00	53.37	-	-	-	
	7 Feb.	6.05	18.72	.22	8.88	58.00	49.12	-	-	-	
	2 Mar.	6.10	19.75	.22	9.02	60.00	50.98	22.00	7.38	24.62	8 ~~6.12~~
76	22 June	9.35	10.56	.31	12.78	65.00	52.22	39.00	10.44	28.56	9½ ~~9.70~~
79	1 Aug.	10.40	8.25	.34	13.92	66.00	52.08	64.00	12.18	51.82	16 ~~10.12~~
	8 Sept.	9.00	5.31	.28	11.72	63.00	51.28	-	-	-	
80	5 Oct.	9.80	1.72	.30	12.32	65.00	52.68	-	-	-	
	17 Oct.	9.45	2.94	.29	12.02	63.00	50.98	-	-	-	
	18 Oct.	9.35	3.16	.29	11.93	63.00	51.07	-	-	-	
	15 Nov.	10.25	-	.31	12.67	63.00	50.33	-	-	-	
	23 Nov.	10.05	-	.30	12.42	64.00	51.58	-	-	-	
	30 Nov.	10.30	-	.30	12.42	64.00	51.58	-	-	-	
	19 Dec.	10.15	-	.30	12.54	64.00	51.46	52.00	12.18	39.82	13 ~~10.16~~
	1934 15 Jan.	11.65	0.05	.36	14.41	63.00	48.59	55.00	14.10	40.90	12½ ~~11.78~~
	22 Jan.	11.50	1.00	.36	14.36	64.00	49.64				
	9 Feb.	12.35	0.80	.38	15.52	65.00	47.48				
81	14 Feb.	12.40	0.91	.38	15.47	69.00	53.53	57.00	14.94	42.06	14½ ~~12.45~~
	12 Mar	12.50	-	.37	15.44	67.00	51.56				
83	21 Sept.	13.00	-	.39	16.07	69.00	52.93				
	17 Oct.	12.60	-	.38	15.58	67.00	51.42				
	18 Oct.	12.55	-	.38	15.52	67.00	51.48				
	29 Oct.	12.45	-	.37	15.38	68.00	52.62				
	22 Nov.	12.36	-	.39	15.69	67.00	51.11				
	15 Dec.	12.60	-	.38	15.62	66.00	50.18	62.00	15.42	34.58	16 ~~13.35~~
	19 Dec.	12.75	-	.38	15.76	68.00	52.24				

PRICE LIST NO.	DATE	NEW YORK SPOT MAR COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE & 20% WASTE	CANADIAN SELLING PRICE PACKED -PER LB.	CANADIAN MILL SPREAD	AMERICAN SELLING PRICE PACKING PER POUND	AMERICAN RAW COTTON & 20% WASTE	AMERICAN MILL SPREAD	
	1935 28 Jan.	12.60	0.05	.38	15.58	67.00	51.42	-	-	-	13 12.85
	30 Jan.	12.60	0.06	.38	15.59	66.00	50.41	52.00	15.18	36.82	13 12.65
	21 May	12.45	-	.37	15.38	67.00	51.62	50.00	13.56	36.44	12½ 11.30
86	1 Sept.	11.00	0.88	.35	13.72	66.00	52.28	-	-	-	
	21 Sept.	10.80	1.61	.35	13.56	63.00	49.44	-	-	-	
	28 Oct.	11.25	1.09	.34	14.06	63.00	48.95	52.00	13.44	38.56	
	19 Nov.	12.20	1.06	.37	15.24	62.00	46.76	52.00	13.44	38.56	
	20 Nov.	12.26	1.08	.37	15.42	64.00	48.58	-	-	-	
	26 Nov.	12.25	1.02	37	15.29	65.00	49.71				
	3 Dec.	12.36	1.16	37	15.43	65.00	49.57				
	5 Dec.	12.20	1.11	37	15.23	62.00	46.75	-	-	-	
	6 Dec.	12.20	1.13	.37	15.25	64.00	48.75	-	-	-	
	12 Dec.	12.00	0.89	.36	14.96	63.00	48.04	-	-	-	

STATEMENT OF MILL SPREADS - 36"/36", 100 x 60, 4.10 yards per pound

BLEACHED COTTON FABRICS

CANADIAN AND AMERICAN

LIST PRICE NO.	DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE OF U.S. GOV. FUNDS INCLUDING EXCISE + 20% RATE	CANADIAN [illegible] FABRIC PER POUND	CANADIAN MILL SPREAD
60	1929 7 Oct.	19.00	-	-	28.00	68.11	42.11
61	1930 24 April	16.50	-	-	19.00	59.65	40.65
62	7 Oct.	10.15	-	-	12.16	53.30	41.12
68	1931 19 Oct.	6.75	12.05	.06	9.17	48.09	38.92
70	1932 30 June	5.80	14.47	.20	8.21	38.95	30.74
71	6 Sept.	8.95	10.15	.20	12.12	49.20	37.01
72	12 Sept.	7.75	10.28	.26	10.37	49.46	36.09
73	7 Nov.	6.30	14.81	.26	8.94	44.08	35.14
76	1933 22 June	9.36	10.56	.21	12.78	47.15	34.37
79	1 Aug.	10.40	8.25	.24	13.92	51.22	37.30
80	5 Oct.	9.60	1.72	.30	12.32	46.13	33.81
81	1934 14 Feb.	12.40	0.91	.26	15.47	51.25	35.78
83	21 Sept.	13.00	-	.30	16.07	46.13	30.06
85	1935 19 Sept.	11.00	0.88	.33	13.72	43.05	29.33

DATE	AMERICAN SH. INC. FOR EXCISE PRICE PER POUND	AMERICAN SH. INC. FOR EXCISE +20% RATE	AMERICAN MILL SPREAD
1930 18 Dec.	29.44	12.24	27.12
1931 16 Feb.	26.96	15.14	26.02
18 Aug.	29.25	8.94	23.19
3 Oct.	28.21	6.72	21.49
1932 8 Jan.	27.68	7.74	19.94
25 Mar.	28.21	7.54	20.65
17 May	29.28	6.72	16.80
22 Sept.	27.68	8.70	18.98
17 Nov.	24.11	7.68	16.43
1933 1 Mar.	22.96	7.36	14.60
29 Apr.	22.68	9.68	16.18
24 May	20.26	10.44	19.82
4 Aug.	29.73	12.18	27.55
16 Dec.	29.68	12.18	29.07
1934 21 Jan.	45.10	14.10	31.00
13 Mar.	46.28	14.96	32.19
28 Dec.	41.53	15.42	26.11
1935 21 Feb.	40.21	15.18	25.33
31 May	28.98	13.56	25.39
1936 2 July	25.68	-	-
14 July	26.90	-	-

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NEW YORK SPOT RAW COTTON, per pound; COTTON FABRIC, per 1000 yards

35"/36"y, 100 x 60, 410 yards per pound, bleached:

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS: UNITED STATES SELLING PRICE 1 000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY: TARIFF ITEM 523A GENERAL: AD VALOREM	DUTY: SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN: Dominion Textile Company.
						25%	None	None		
1930 July 30	12.45¢	$ 93.75	-	$ 93.75	$91.41	$22.85	-	-	$114.26	$127.50
			From 17 Sept. 1930			27½	4¢ (Increase 55.5%)			
Dec. 16	9.60	93.75	-	93.75	93.75	25.78	9.76	-	129.29	152.50
1931										
Feb. 16	10.95	95.00	-	95.00	95.00	26.13	9.76	-	130.89	127.50
			From 2 June 1931					1½		
Aug. 18	6.70	71.25	-	71.25	71.25	19.59	9.76	1.01	101.61	102.50
Oct. 3	5.60	68.75	-	68.75	68.75	18.91	9.76	.97	98.39	100.00
Oct. 16	6.25	68.75	12.83	77.57	77.57	21.33	9.76	1.09	109.75	100.00
1932										
Jan. 8	6.45	67.50	18.75	80.16	80.16	22.04	9.76	1.12	113.08	100.00
Mar. 28	6.30	68.75	11.00	76.31	76.31	20.99	9.76	1.07	108.13	100.00
			From 7 April 1932					3%		
May 17	5.65	57.50	12.81	64.87	93.07	25.59	9.76	3.85	132.27	
June 21	5.35	52.50	15.97	60.88	91.33	25.12	9.76	3.79	130.00	95.00
Sept.30	7.25	67.50	10.41	74.53	95.23	26.19	9.76	3.95	135.11	105.00
Nov. 17	6.40	58.75	14.75	67.42	98.97	27.22	9.76	4.08	140.03	
1933										
Mar. 1	6.15	53.75	19.75	64.37	100.29	27.58	9.76	4.13	141.76	135.00
Apr. 29	7.90	62.50	14.19	71.37	98.49	27.08	9.76	4.06	139.39	105.00
May 24	8.70	73.75	14.42	84.38	101.55	27.93	9.76	4.18	143.42	105.00
Aug. 4	10.15	121.25	6.88	129.59	129.59	35.64	9.76	5.25	180.24	105.00
Dec. 14	10.15	105.00	-	105.00	105.00	28.88	9.76	4.31	147.95	105.00
1934										
Jan. 31	11.75	110.00	0.63	110.69	110.69	30.44	9.76	4.53	155.42	107.50
Mar. 13	12.45	112.50	-	112.50	112.50	30.94	9.76	4.60	157.80	110.00

United States processing tax not included in value for duty purposes from 21st. July 1934.

NEW YORK SPOT RAW COTTON, per pound, COTTON FABRIC, per 1000 yards

35"/36", 100 x 60, 410 yards per pound, bleached.

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS								CANADIAN
		UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	TARIFF ITEM 523A GENERAL AD VALOREM ~~25%~~ 2	SPECIFIC ~~none~~ 4	EXCISE TAX ~~None~~ 3½	VALUE INCLUDING DUTY AND EXCISE TAX	Dominion Textile Company.
1934										
Dec. 28	12.85	$ 101.25	-	101.25	$ 91.65	$ 25.20	9.76	3.80	$130.41	$ 110.00
1935										
Feb. 21	12.65	98.75	-	98.75	89.15	24.52	9.76	3.70	127.13	
May 31	11.30	95.00	0.03	95.03	85.43	23.49	9.76	3.56	122.24	107.50
Oct. 11	11.20	95.00	1.39	96.32	86.59	23.81	9.76	3.60	123.76	102.50
1936			Intermediate Tariff			22½	3½			
Jan. 2	12.20	95.00	0.51	95.48	85.84	19.31	8.54	3.41	117.10	102.50
July 2	12.51	87.50	0.22	87.69	87.69	19.73	8.54	3.48	119.44	
July 14	13.56	90.00	0.11	90.10	90.10	20.27	8.54	3.57	122.48	

NEW YORK SPOT RAW COTTON, PER POUND - COTTON FABRICS, per 1,000 YARDS

35"/36", 100 x 60, 4.10 yards per pound, Vat Piece Dyed - light colours.

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS: UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY: TARIFF ITEM 583B GENERAL AD VALOREM	DUTY: TARIFF ITEM 583B GENERAL SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN Dominion Textile Company
						27½%	None	None		
1930										
ash disc't) July 30	12.45¢	$123.75	-	$123.75	$120.66	$ 33.18	-	-	$153.84	$160.00
			From 17, Sept. 1930			32½ %	4¢	(Increase 50.6%)		
Dec. 16	9.60	123.75	-	123.75	123.75	40.22	9.76	-	173.73	145.00
1931										
Feb. 16	10.95	122.50	-	122.50	122.50	39.81	9.76	-	172.07	145.00
			From 2, June 1931					1%		
Aug. 18	6.70	93.75	-	93.75	93.75	30.47	9.76	1.34	135.32	121.25
Oct. 3	5.60	91.25	-	91.25	91.25	29.66	9.76	1.31	131.98	118.75
Oct. 16	6.25	91.25	12.83	102.96	102.96	33.46	9.76	1.46	147.64	120.00
1932										
Jan. 8	6.45	87.50	18.75	103.91	103.91	33.77	9.76	1.47	148.91	120.00
Mar. 28	6.30	88.75	11.00	98.51	98.51	32.02	9.76	1.40	141.69	125.00
			From 7, April 1932					3%		
May 17	5.65	77.50	12.81	87.43	124.09	40.33	9.76	5.22	179.40	-
June 21	5.35	72.50	15.97	84.08	123.22	40.05	9.76	5.19	178.22	-
Sept.30	7.25	87.50	10.41	96.61	125.59	40.82	9.76	5.28	181.45	132.50
Nov. 17	6.40	78.75	14.75	90.37	130.53	42.42	9.76	5.48	188.19	126.25
1933										
Mar. 1	6.15	71.25	19.75	85.32	133.22	43.30	9.76	5.59	191.87	120.00
Apr. 29	7.90	80.00	14.19	91.35	129.89	42.21	9.76	5.46	187.32	122.50
May 24	8.70	91.25	14.42	104.41	133.01	43.23	9.76	5.58	191.58	125.00
Aug. 4	10.15	141.25	6.88	150.97	150.97	49.07	9.76	6.29	216.09	-
Dec. 14	10.15	125.00	-	125.00	125.00	40.63	9.76	5.26	180.65	125.00
1934										
Jan. 31	11.75	130.00	0.63	130.82	130.82	42.52	9.76	5.49	188.59	127.50

NEW YORK SPOT RAW COTTON, PER POUND - COTTON FABRICS, PER 1,000 YARDS

35"/36", 100 x 60, 4.10 yards per pound, Vat Piece Dyed - light colours.

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS								CANADIAN
		UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY: TARIFF ITEM 523B GENERAL AD VALOREM	DUTY: TARIFF ITEM 523B GENERAL SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	Dominion Textile Company
						27½%	None	None		
1934						35%	4¢	3%		
Mar. 13	12.45 ¢	$132.50	-	$132.50	$132.50	$ 43.06	$ 9.76	$ 5.56	$190.88	-
	UNITED STATES PROCESSING TAX NOT INCLUDED IN VALUE FOR DUTY PURPOSES FROM 21 st. JULY, 1934.									
Dec. 28	12.85	121.25	-	121.25	111.65	36.29	9.76	4.73	162.43	$125.00
1935										
Feb. 21	12.65	118.75	-	118.75	109.15	35.47	9.76	4.65	159.01	130.00
May 31	11.30	115.00	0.03	115.03	105.43	34.26	9.76	4.48	153.93	127.50
Oct. 11	11.20	115.00	1.39	116.60	106.87	34.73	9.76	4.54	155.90	125.00
1936		INTERMEDIATE TARIFF				27½%	3½¢			
Jan. 2	12.20	115.00	0.51	115.59	105.94	29.13	8.54	4.31	147.92	122.50
July 2	12.51	105.00	0.22	105.23	105.23	28.94	8.54	4.28	146.99	
July 14	13.56	107.50	0.11	107.62	107.62	29.60	8.54	4.37	150.15	

STATEMENT OF MILL SPREADS - 36"/36", 100 x 60, 4.10 yards per pound.

VAT PIECE DYED COTTON FABRICS (LIGHT COLOURS)

CANADIAN AND AMERICAN

LIST PRICE NO.	DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON Cdn. FUNDS INCLUDING EXCISE +20% WASTE	CANADIAN SELLING PRICE FABRIC PER POUND	MILL SPREAD
60	1929 7 Oct.	19.00¢	-	-	22.80¢	72.28¢	49.48¢
61	1930 26 Apr.	16.50	-	-	19.80	65.60	45.80
62	7 Oct.	10.15	-	-	12.18	61.50	49.32
68	1931 19 Oct.	6.75	12.05	.08¢	9.17	49.73	40.56
70	1932 30 June	5.80	14.47	.20	8.21	46.66	38.45
71	6 Sept.	8.95	10.13	.30	12.19	56.91	44.72
72	12 Sept.	7.75	10.28	.26	10.57	54.33	43.76
73	7 Nov.	6.30	14.81	.22	8.94	51.78	42.84
76	1933 -	-	-	-	-	-	-
79	1 Aug.	10.40	8.25	.34	13.92	59.45	45.53
80	5 Oct.	9.80	1.72	.30	12.52	54.53	42.01
81	1934 14 Feb.	12.40	0.91	.36	15.47	59.45	43.98
83	21 Sept.	13.00	-	.39	16.07	54.33	38.26
85	1936 19 Sept.	11.00	0.88	.35	13.72	51.25	37.53

AMERICAN DATE	SELLING PRICE RAW COTTON PAID PER POUND	+20% WASTE	MILL SPREAD
1930 18 Dec.	50.76¢	11.34¢	39.42¢
1931 16 Feb.	50.85	13.14	37.08
18 Aug.	38.46	8.04	30.42
3 Oct.	37.43	6.72	30.71
1932 8 Jan.	35.88	7.74	28.14
28 Mar.	36.41	7.56	28.85
17 May	31.78	6.78	25.00
21 June	29.73	6.42	23.31
30 Sept.	35.88	8.70	27.18
17 Nov.	32.51	7.68	24.83
1933 1 Mar.	29.23	7.38	21.85
29 Apr.	32.80	9.48	23.32
24 May	37.43	10.44	26.99
4 Aug.	57.93	12.18	45.75
14 Dec.	51.25	12.18	39.07
1934 31 Jan.	53.30	14.10	39.20
13 Mar.	54.33	14.94	39.39
28 Dec.	49.71	15.42	33.29
1935 21 Feb.	47.68	15.18	32.50
31 May	46.13	13.56	32.57
1936 2 July	43.05	-	-
14 July	44.06	-	-

NEW YORK SPOT COTTON, PER POUND - COTTON FABRICS, PER 1,000 YARDS

35"/36", 100 x 60, 4.10 yards per pound, Vat Piece Dyed - Dark colours.

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS: UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	CUSTOMS TARIFF ITEM 523B GENERAL: AD VALOREM	SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN: Dominion Textile Company
1930										
(cash disc't) July 30	12.45¢	$128.75	-	$128.75	$125.53	$ 34.52	-	-	$ 160.05	
			From 17. Sept. 1930			38½%	4¢	(Increase $0.5.)		
Dec. 16	9.60	128.75	-	128.75	128.75	41.84	$ 9.76	-	180.35	
1931										
Feb. 16	10.95	127.50	-	127.50	127.50	41.44	9.76	-	178.70	
			From 2. June 1931					1%		
Aug. 18	6.70	98.75	-	98.75	98.75	32.09	9.76	1.41	142.01	Dark Colours are classified based on cost of dye-stuffs.
Oct. 3	5.60	96.25	-	96.25	96.25	31.28	9.76	1.37	138.66	
Oct. 16	6.25	96.25	12.63	108.60	108.60	35.30	9.76	1.54	155.20	
1932										
Jan. 8	6.45	92.50	18.75	109.84	109.84	35.70	9.76	1.55	156.85	
Mar. 28	6.30	93.75	11.00	104.06	104.06	33.82	9.76	1.48	149.12	
			From 7. April. 1932					3%		
May 17	5.65	82.50	13.81	95.07	124.09	40.33	9.76	5.22	179.40	
June 21	5.35	77.50	15.97	89.88	123.22	40.05	9.76	5.19	178.22	
Sept. 30	7.25	92.50	10.41	102.13	125.59	40.82	9.76	5.28	181.45	
Nov. 17	6.40	83.75	14.75	96.10	130.53	42.42	9.76	5.48	188.19	
1933										
Mar. 1	6.15	76.25	19.75	91.51	133.22	43.30	9.76	5.59	191.87	
Apr. 29	7.90	85.00	14.19	97.06	129.69	42.21	9.76	5.45	187.32	
May 24	8.70	96.25	14.42	110.13	133.01	43.25	9.76	5.58	191.58	
Aug. 4	10.15	146.25	6.88	156.31	156.31	50.80	9.76	6.51	223.38	
Dec. 14	10.15	130.00	-	130.00	130.00	42.25	9.76	5.46	187.47	
1934										
Jan. 31	11.75	135.00	0.65	135.65	135.65	44.15	9.76	5.69	195.45	
Mar. 15	12.45	137.50	-	137.50	137.50	44.69	9.76	5.76	197.71	

NEW YORK SPOT COTTON, PER POUND - COTTON FABRICS, Per 1,000 Yards

35"/36", 100 x 80, 4.10 yards per pound, Vat Piece Dyed - Dark colours.

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS: UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY: TARIFF ITEM 528 GENERAL AD VALOREM	DUTY: TARIFF ITEM 528 GENERAL SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN: Dominion Textile Company
						27½%	None	None		
						27½	4½	3		
1934		United States processing tax not included in value for duty purposes from 21st. July, 1934.								
Dec. 28	12.85¢	$ 126.25	-	$ 126.25	$116.65	$ 37.91	$ 9.76	$ 4.93	$169.25	
1935										
Feb. 21	12.65	123.75	-	123.75	114.15	37.10	9.76	4.83	165.34	
May 31	11.30	120.00	0.03	120.04	110.43	35.89	9.76	4.68	160.76	
Oct. 11	11.20	120.00	1.39	121.67	111.93	36.38	9.76	4.74	162.81	
1936			Intermediate Tariff			27½	3¢			
Jan. 2	12.20 -	120.00	0.51	120.61	110.96	30.51	8.54	4.50	154.51	
July 2	12.21	110.00	0.22	110.24	110.24	30.32	8.54	4.47	153.57	
July 14	13.56	112.50	0.11	112.62	112.62	30.97	8.54	4.56	156.69	

[illegible]

NEW YORK SPOT RAW COTTON, PER POUND - [illegible] PER 1,000 YARDS

36", 64 x 60 5.35 YARDS PER POUND.

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS: UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY: TARIFF ITEM 323B GENERAL: ADVALOREM 35%	SPECIFIC 4¢	EXCISE TAX 5%	FREIGHT INCLUDED IN DUTY AND EXCISE TAX	[illegible] 30.[illegible]	CANADIAN
1933											
Mar.1	6.15	$ 62.50	19.75	$ 74.84	$113.76	$ 36.97	$ 7.48	$ 4.74	$162.95	$115.00	
Apr.29	7.90	70.00	14.19	79.93	111.34	38.19	7.48	4.65	159.66	117.50	
May 24	8.70	77.50	14.42	88.58	114.42	37.19	7.46	4.77	163.84	115.00	
Aug. 4	10.15	130.00	6.88	138.94	138.94	45.16	7.48	5.74	197.32	115.75	
Dec.14	10.15	105.00	-	105,00	105.00	34.13	7.48	4.40	151.01	[illegible]	
1934											
Jan.31	11.75	112.50	0.63	113.21	113.21	36.79	7.48	4.72	[illegible]	115.00	
Mar.13	12.45	112.50	-	112.50	112.50	36.56	7.48	4.69	161.23	12[illegible].50	
		United States processing tax not included in value for duty purposes from 21st. July 1934.									
Dec.28	12.65	107.50	-	107.50	99.64	32.38	7.48	4.19	143.69	127.50	
1935											
Feb.21	12.65	107.50	-	107.50	99.64	32.38	7.48	4.19	143.69	130.00	
May 31	11.30	95.00	0.03	95.03	87.17	28.33	7.48	3.69	126.67		
Oct.11	11.20	105.00	1.39	106.46	98.49	32.01	7.48	4.44	142.42	122.50	
		Intermediate Tariff				27½%	5¢				
1936											
Jan.2	12.20	105.00	0.51	105.54	97.64	26.85	6.54	3.93	134.96	120.00	
July 2	12.51	93.75	0.22	93.96	93.96	25.84	6.54	3.79	130.13		
July 14	13.56	98.75	0.11	98.86	98.86	27.19	6.54	3.98	136.57		

DENIM, WHITE BACK

NEW YORK SPOT [illegible] COTTON, [illegible] COTTON [illegible], per [illegible] yards

DENIM, WHITE BACK, 2.20 yards per pound - Yarn Dyed.

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS: UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	U.S. TARIFF ITEM 5.30 GENERAL: ADVALOREM	SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN: Dominion Customs Tariff
1929										
June 14	18.85	$ 179.00	-	$170.00	$165.75	49.73	-	-	$ 21.48	$225.00
Sept.14	18.70	1[illegible].30	-	160.30	159.[illegible]	47.77	-	-	206.99	[illegible]
Dec. 11	17.30	150.00	-	150.00	146.25	43.85	-	-	190.13	198.00
1930										
July 9	13.[illegible]0	1[illegible].00	-	135.00	131.88	36.56	-	-	158.44	168.00
		From 17th. Sept. 1930				Tariff Item 523 B				
						30%	4¢			
Sept.13	10.65	125.00	-	125.00	125.00	37.50	18.18	-	163.91	172.50
1931										
Jan. 3	10.30	115.00	-	115.00	115.00	37.58	18.18	-	170.56	157.50
Feb.25	11.30	120.00	-	120.00	120.00	39.00	18.18	-	17[illegible].18	157.50
		From 2nd. June, 1931						14%		
June 24	9.80	105.00	-	105.00	105.00	34.13	18.18	1.57	1[illegible].88	157.50
June 26	10.35	110.00	-	110.00	110.00	35.75	18.18	1.64	1[illegible].57	157.50
Sept.10	6.70	105.00	-	105.00	105.00	34.13	18.18	1.57	1[illegible]	137.50
1932		From 7th. April 1932						35%		
Aug. 3	6.00	80.00	14.97	91.98	[illegible]	[illegible]	18.18	[illegible]	[illegible]	147.50
Nov.10	7.15	85.00	14.97	97.7[illegible]	[illegible]	[illegible]	18.18	[illegible]	[illegible]	147.50
[illegible]	7.75	90.00	14.[illegible]2	102.90	11[illegible].10	[illegible]	18.18	5.44	1[illegible]	153.75
[illegible].19	6.90	75.00	10.91	83.18	11[illegible].68	[illegible]	18.18	5.10	1[illegible]	165.00
1933										
Jan.4	6.30	85.00	1[illegible].5	95.41	110.01	35.75	18.18	4.9[illegible]	1[illegible]	1[illegible].00
Mar.17	6.85	90.00	15.31	106.48	115.94	[illegible]	1[illegible]	5.1[illegible]	1[illegible]	[illegible]
Apr. 6	7.60	95.00	15.47	109.70	119.40	[illegible]	18.18	5.[illegible]	1[illegible]	1[illegible].30
May 2	8.25	100.00	14.00	114.00	1[illegible].15	[illegible]	18.18	5.40	1[illegible]	1[illegible]
May 13	8.85	105.00	13.[illegible]	11[illegible].37	1[illegible]	[illegible]	18.18	[illegible]	1[illegible]	1[illegible]
May 16	8.60	110.00	14.94	12[illegible].43	[illegible]	[illegible]	18.18	[illegible]	1[illegible]	1[illegible]
May 25	8.55	115.00	14.44	131.31	131.31	[illegible]	18.18	[illegible]	1[illegible]	1[illegible].00
June 1	9.[illegible]	1[illegible].00	15.[illegible]	13[illegible].64	13[illegible].64	[illegible]	18.18	[illegible]	[illegible]	1[illegible].00
July 24	10.35	1[illegible].00	5.15	1[illegible].44	1[illegible].44	[illegible]	18.18	6.51	[illegible].77	1[illegible]
July 31	10.[illegible]	13[illegible].50	7.50	19[illegible].88	19[illegible].88	[illegible]	18.18	[illegible].15	19[illegible].15	1[illegible].00
Sep.19	10.45	175.00	1.94	179.40	179.40	57.98	18.18	7.64	[illegible]	1[illegible].00
1934										
Jan.18	11.65	155.00	0.83	15[illegible].05	155.05	50.09	18.18	6.71	[illegible].[illegible]	1[illegible].00
Feb. 5	11.95	160.00	0.91	161.46	161.[illegible]	5[illegible].47	18.18	6.98	[illegible]	1[illegible].00
June 1	11.90	150.00	-	150.00	1[illegible].00	[illegible]	18.18	[illegible]	[illegible]	1[illegible].00
		United States processing tax not included in value for duty purposes from 1st. July, 2[illegible]								
Aug.22	13.30	150.00	-	150.00	1[illegible].00	41.99	18.18	5.39	1[illegible].36	137.50
1935										
Mar.[illegible]	11.30	130.00	0.86	131.10	110.14	35.80	18.18	4.92	16[illegible].4	17[illegible].50
Apr.11	11.90	14[illegible].00	0.39	140.55	119.66	3[illegible].9	18.18	5.40	1[illegible].05	177.50
May 1	1[illegible].15	145.00	0.41	145.59	1[illegible]4.71	40.03	18.18	5.80	1[illegible]	177.50
May 24	11.35	130.00	0.13	130.[illegible]0	129.37	42.05	18.18	5.89	19[illegible].9	177.50
Oct.25	11.30	15[illegible].00	1.38	157.14	156.95	[illegible]	1[illegible].18	5.96	[illegible].46	176.00
1936			Intermediate Tariff			27%	3¢			
Jan.2	1[illegible].20	155.00	0.61	15[illegible].79	154.88	[illegible]	1[illegible].91	5.64	19[illegible].61	177.50
Jan.7	11.80	140.00	0.68	140.53	140.53	[illegible]	1[illegible].91	5.[illegible]	[illegible].94	177.50
Apr.16	11.73	130.00	0.64	130.83	130.83	35.[illegible]	15.91	5.40	1[illegible].0	-

STATEMENT OF MILL SPREADS - 2.20 YARDS PER POUND - WHITE BACK DENIM

YARN DYED FABRIC

CANADIAN AND AMERICAN
No. 2 20 A 2.20

DATE	DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE & 20% Waste	CANADIAN SELLING PRICE FABRIC PER POUND	MILL SPREAD
	1929						
	2 Apr.	20.75¢	-	-	24.90¢	49.50¢	24.60¢
	10 Sept.	18.95	-	-	22.74	46.75	24.01
	16 Dec.	17.00	-	-	20.40	42.90	22.50
	1930						
	22 Feb.	15.30	-	-	18.36	41.25	22.89
	17 Mar.	15.05	-	-	18.06	41.25	23.19
	10 July	13.30	-	-	15.96	35.75	19.79
	26 Sept.	10.35	-	-	12.42	37.95	25.53
	1931						
	2 Jan.	10.15	-	-	12.18	34.65	22.47
	2 Apr.	10.50	-	-	12.60	34.65	22.05
	28 July	8.55	-	.09	10.37	32.45	22.08
	18 Aug.	6.70	-	.07	8.12	31.90	23.78
	10 Sept.	6.70	-	.07	8.12	30.25	22.13
	30 Sept.	5.95	-	.06	7.21	32.45	25.24
	3 Oct.	5.60	-	.06	6.79	33.55	26.76
	15 Dec.	6.20	20.50	.07	9.05	34.39	25.34
	1932						
	20 Jan.	6.75	15.88	.08	10.68	33.55	22.87
	12 Apr.	6.25	10.67	.21	8.56	32.45	23.89
	24 Aug.	8.30	13.25	.28	11.62	33.84	22.22
	26 Aug.	8.45	13.22	.29	11.83	35.20	23.37
	5 Sept.	8.20	10.91	.30	12.20	36.30	24.10
	28 Oct.	6.35	10.84	.21	8.70	34.10	25.40
	1933						
	12 Jan.	6.25	12.94	.21	8.72	33.00	24.28
	12 Apr.	6.70	20.28	.24	9.96	34.10	24.14
	8 May	8.40	13.99	.29	11.84	36.30	24.46
	31 May	9.35	12.81	.32	13.04	37.40	24.36

AMERICAN DATE	SELLING PRICE FABRIC PER POUND	RAW COTTON & 20% Waste	MILL SPREAD
1929			
14 June	37.40¢	22.62¢	14.78¢
14. Sept.	35.93	22.44	13.49
11 Dec.	33.00	20.76	12.24
1930			
9 July	27.50	15.84	11.66
1931			
3 Jan.	24.75	12.36	12.39
25 Feb.	26.40	13.56	12.84
24 June	23.10	11.76	11.34
26. June	24.20	12.42	11.78
10 Sept.	23.10	8.04	15.06
1932			
3 Aug.	17.60	7.20	10.40
10 Aug.	18.70	8.58	10.12
22 Aug.	19.80	9.30	10.50
19 Sept.	17.05	8.28	8.77
1933			
4 Jan.	18.70	7.56	11.14
17 Mar.	19.80	8.22	11.58
26 Apr.	20.90	9.12	11.78
2 May	22.00	9.90	12.10

STATEMENT OF MILL SPREADS - 2.20 YARDS PER POUND - WHITE BACK DENIM

YARN DYED FABRIC

CANADIAN AND AMERICAN
No. 2 20 X 2.[illegible]

DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE + 20% Waste	CANADIAN SELLING PRICE FABRIC PER POUND	MILL SPREAD
1933 27 June	10.40¢	10.25¢	.34	14.17¢	38.50¢	24.33¢
12 July	11.55	5.00	.36	14.96	39.60	24.64
16 Oct.	8.95	3.28	.28	11.[illegible]2	37.95	26.53
4 Nov.	9.75	0.21	.29	12.08	37.95	25.87
1934 16 Jan.	11.60	0.01	.35	14.34	40.15	25.81
20 May	11.65	-	.35	14.40	40.15	25.75
16 July	13.25	-	.40	16.38	41.25	24.87
25 Oct.	12.65	-	.38	15.64	39.05	23.41
1935 20 Mar.	11.00	1.16	.33	13.75	37.95	24.20
12 Apr.	11.80	0.59	.36	14.65	39.05	24.40
10 Sept.	10.85	0.27	.33	13.45	37.40	23.95
18 Nov.	12.20	1.17	.37	15.25	39.05	23.80

DATE	AMERICAN SELLING PRICE FABRIC PER POUND	RAW COTTON + 20% Waste	MILL SPREAD
1933 25 May	25.30¢	10.26¢	15.04¢
24 July	31.90	12.66	19.24
31 July	40.70	12.60	28.10
19 Sept.	38.50	12.54	25.96
1934 15 Jan.	34.10	13.98	20.12
5 Feb.	35.20	14.34	20.86
1 June	33.00	14.16	18.84
1935			
22 Mar.	28.60	13.56	15.04
11 Apr.	30.80	14.28	16.52
1 May	31.90	14.58	17.32
24 May	33.00	14.82	18.18
[illegible] Sept.	[illegible]	[illegible]	[illegible]
1936 7 Jan.	30.80	14.16	16.64
16 Apr.	28.60	14.08	14.52

DENIM, RED BACK

NEW YORK SPOT RAW COTTON, PER POUND - COTTON FABRICS, PER 1,000 YARDS

DENIM, RED BACK, 2.60 YARDS PER POUND - YARN DYED.

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS: UNITED STATES SELLING PRICE 1 000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	TARIFF ITEM 5230 GENERAL	SPECIAL	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN COTTON LTD.
						30%	none	None		
1929 July 10	18.55	$ 153.50	-	$152.50	$148.69	$ 44.61	-	-	$ 193.30	$ 215.00
Dec. 11	17.30	137.50	-	137.50	134.06	40.22	-	-	174.28	206.00
1930 July 9	13.20	110.00	-	110.00	107.25	32.18	-	-	139.43	156.25
		From 17th. Sept. 1930				Tar. Item 5235				
Sept. 23	10.65	110.00	-	110.00	110.00	35.75	4% 15.38	-	161.13	166.25
Dec. 29	9.95	100.00	-	100.00	100.00	32.50	15.38	-	147.88	151.25
1931 Jan. 3	10.30	102.50	-	102.50	102.50	33.31	15.38	-	151.19	151.25
Feb. 25	11.30	107.50	-	107.50	107.50	34.94	15.38	-	157.82	151.25
		From 2nd. June, 1931						1%		
June 24	9.80	95.00	-	95.00	95.00	30.88	15.38	1.41	142.67	151.25
June 26	10.35	97.50	-	97.50	97.50	31.69	15.38	1.45	146.02	151.25
Sept. 10	6.70	85.00	-	85.00	85.00	27.63	15.38	1.28	129.29	128.75
	Withdrawn from sale and not manufactured during period Oct. 1931 to June 1934									
		From 7th. April, 1933								
1934 June 1	11.80	135.00	-	135.00	135.00	43.88	15.38	3% 5.83	200.09	172.50
	United States processing tax not included in value for duty purposes from 21st. July, 1934									
Aug. 10	13.75	145.00	-	145.00	127.40	41.41	15.38	5.53	189.72	177.50
1935 Mar. 22	11.30	125.00	0.86	126.08	108.32	35.20	15.38	4.77	163.67	163.75
Apr. 11	11.90	130.00	0.39	130.51	112.84	36.67	15.38	4.95	169.84	168.75
May 1	12.15	132.50	0.41	133.04	115.37	37.50	15.38	5.05	173.30	168.75
May 24	12.35	137.50	0.13	137.68	120.06	39.02	15.38	5.23	179.69	168.75
Oct. 25	11.30	142.50	1.38	144.47	126.62	41.15	15.38	5.49	182.64	168.75
			Intermediate Tariff			27½%	3½%			
1936 Jan. 2	12.20	142.50	0.51	143.23	125.54	34.52	13.46	5.21	178.73	168.75
Jan. 7	11.80	130.00	0.38	130.49	130.49	35.88	13.46	5.39	185.22	168.75
Apr. 16	11.73	122.50	0.64	123.28	123.28	33.90	13.46	5.17	175.76	

STATEMENT OF MILL SPREADS - RED RACK DENIMS

YARN DYED FABRIC

CANADIAN (2.40 YARDS PER POUND) and AMERICAN (2.60 YARDS PER POUND)

DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE & 20% WASTE	CANADIAN SELLING PRICE FABRIC PER POUND	CANADIAN Spread
1929 2 April	20.75¢	-	-	24.90¢	51.60¢	26.70¢
10 Sept.	18.95	-	-	22.74	49.20	26.46
16 Dec.	17.00	-	-	20.40	45.51	24.91
1930 28 Feb.	15.30	-	-	18.36	43.51	25.15
17 Mar.	15.05	-	-	18.06	43.51	25.45
10 July	13.30	-	-	15.96	37.51	21.55
26 Sept.	10.35	-	-	12.42	39.91	27.49
1931 2 Jan.	10.15	-	-	12.18	36.31	24.13
2 Apr.	10.50	-	-	12.60	36.31	23.71
23 July	8.55	-	.09	10.37	34.20	23.83
18 Aug.	6.70	-	.07	8.12	32.40	24.28
10 Sept.	6.70	-	.07	8.12	30.91	22.79
20 Sept.	5.95	-	.06	7.21	33.31	26.10
3 Oct.	5.60	-	.06	6.79	34.51	27.72
15 Dec.	6.20	20.30	.07	9.05	35.40	26.35
1932 20 Jan.	6.75	15.88	.08	10.68	34.51	23.83
12 April	6.25	10.67	.21	8.56	33.31	24.75
24 Aug.	8.30	15.25	.28	11.62	34.80	23.18
26 Aug.	8.45	15.22	.29	11.83	36.00	24.17
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
28 Oct.	6.35	10.84	.21	8.70	35.40	26.70
1933 12 Jan.	6.25	12.94	.21	8.72	34.20	25.48
12 Apr.	6.70	20.28	.24	9.96	35.40	25.44
5 May	8.40	15.99	.29	11.84	37.51	25.67
31 May	9.35	12.81	.32	13.04	38.71	25.67
27 June	10.40	10.25	.34	14.17	39.91	25.74

DATE	SELLING PRICE RAW COTTON PAID PER POUND	& 20% WASTE	MILL SPREAD
1929 10 July	39.65¢	22.26¢	17.39¢
11 Dec.	25.75	20.76	14.99
1930 9 July	28.60	15.84	12.76
29 Dec.	26.00	11.94	14.06
1931 3 Jan.	26.65	12.36	14.29
25. Feb.	27.95	13.56	14.39
24 June	24.70	11.76	12.94
26 June	25.35	12.42	12.93
10 Sept.	22.10	8.04	14.06

WITHDRAWN FROM SALE AND NOT MANUFACTURED DURING PART OF THIS PERIOD.

DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CON. FUNDS INCLUDING EXCISE + 20% WASTE	CANADIAN SELLING PRICE FABRIC PER POUND	CANADIAN MILL SPREAD
1933 cont'd						
12 July	11.85¢	5.00 ¢	.36 ¢	14.96¢	41.11¢	26.15¢
16 Oct.	8.95	3.28	.28	11.42	39.31	27.89
4 Nov.	9.75	0.31	.29	12.08	39.31	27.23
1934						
16 Jan.	11.60	0.01	.35	14.34	41.40	27.06
20 May	11.65	-	.35	14.40	41.40	27.00
16 July	13.25	-	.40	16.38	42.60	26.22
25 Oct.	12.65	-	.38	15.64	40.51	24.87
1935						
20 Mar.	11.00	1.16	.33	13.75	39.31	25.56
12 Apr.	11.80	0.39	.35	14.65	40.51	25.86
10 Sept.	10.85	0.27	.33	13.45	38.71	25.26
18 Nov.	12.20	1.17	.37	15.25	40.51	25.26

	AMERICAN DATE	AMERICAN SELLING PRICE FABRIC PER POUND	AMERICAN RAW COTTON + 20% WASTE	AMERICAN MILL SPREAD
	1934			
13½	1 June	35.10¢	14.15¢	20.94¢
14½	10 Aug.	37.70	16.50	21.20
	1935			
12½	22 Mar.	31.85	13.36	18.49
13	11 Apr.	33.80	14.28	19.52
13½	1 May	34.45	14.58	19.87
13⅝	24 May	35.75	14.82	20.93
14½	25 Oct.	37.05	13.57	23.48
	1936			
13	7 Jan.	33.80	14.16	19.64
12⅝	16 Apr.	31.85	14.08	17.77

CHAMBRAY

NEW YORK SPOT RAW COTTON, [illegible] POUND - COTTON FABRICS, PER 1,000 yards

CHAMBRAY -36" 3.20 yards per pound - Yarn Dyed Fabric.

DATE	RAW COTTON SPOT PRICE PER POUND	UNITED STATES SELLING PRICE 1930 [illegible] 15	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	CITY TARIFF ITEM 5230 GENERAL AD VALOREM 30%	SPECIFIC ~~NONE~~	EXCISE ~~NONE~~ None	TOTAL INCLUDING DUTY AND EXCISE TAX	CANADIAN [illegible] LTD.
		FABRICS								
1929 Mar. 15	$ 21.55	$ 130.00	-	$ 130.00	$ 126.75	$ 38.03	-	-	$ 164.78	$ 155.00
Nov.30	17.35	122.50	-	122.50	119.44	35.83	-	-	155.27	157.50
1930 Apr.29	16.30	110.00	-	110.00	107.25	32.18	-	-	139.43	155.00
Sept.8	11.15	107.50	-	107.50	104.81	31.44	-	-	136.25	145.00
		From 17th.Sept. 1930				Tariff item 5.3B				
Sept.23	10.65	107.50	-	107.50	107.50	~~32.25~~ 34.54	~~4.~~ 12.50	-	154.94	145.00
1931 Feb. 4	10.65	95.00	-	95.00	95.00	30.88	12.50	-	138.38	140.00
		From 2nd. June 1931						1%		
June 4	8.80	90.00	-	90.00	90.00	29.25	12.50	1.32	133.07	132.50
July 29	8.45	80.00	-	80.00	80.00	26.00	12.50	1.19	119.69	
Sept.23	6.55	75.00	-	75.00	75.00	24.38	12.50	1.12	113.00	120.00
1932 Mar.31	6.20	70.00	10.81	77.57	77.57	25.21	12.50	1.15	116.43	125.00
		From 7th.April, 1932						5%		
July 9	5.90	62.50	14.75	71.72	~~78.82~~ 1174	~~23.31~~ 3705	12.50	~~5.85~~	~~110.76~~	
July24	5.75	67.50	14.84	77.52	~~77.58~~ 1142	~~23.19~~ 3705	12.50	5.46	~~109.67~~	
Aug. 29	9.20	70.00	11.81	78.27	123.69	40.20	12.50	5.29	181.68	132.50
Dec. 3	5.60	65.00	18.00	76.70	117.26	38.11	12.50	5.04	172.91	127.50
1933 Apr.26	7.60	67.50	15.47	77.94	119.08	38.70	12.50	5.11	175.39	130.00
May 8	8.40	70.00	13.99	79.79	121.83	39.59	12.50	5.22	179.14	136.25
May 11	8.95	72.50	13.50	82.29	121.30	39.42	12.50	5.20	178.42	
May 26	8.55	77.50	14.63	88.84	122.51	39.82	12.50	5.24	180.07	
June 22	9.35	82.50	10.56	91.21	122.31	39.75	12.50	5.24	179.80	
Aug. 9	9.85	115.00	6.31	122.26	122.26	39.73	12.50	5.23	179.72	142.50
1934 Jan.16	11.60	115.00	0.01	115.01	118.14	38.40	12.50	5.07	174.11	130.00
Mar.30	12.20	120.00	-	120.00	120.00	39.00	12.50	5.15	176.65	135.00
		United States processing tax not included in value for duty purposes from 1st.July 1934.								
1934 Aug.22	13.30	120.00	-	120.00	106.40	34.58	12.50	4.60	158.08	135.00
1935 Feb.25	12.55	112.50	0.02	112.52	98.92	32.15	12.50	4.31	147.88	137.50
			Intermediate Tariff			27.34	32½ 10.94			
1936 Jan.2	12.20	112.50	0.51	113.07	99.40	28.21	10.94	4.13	141.81	135.00
Jan.10	11.90	102.50	0.08	102.58	102.58			4.25	145.98	135.00

STATEMENT OF MILL SPREADS - 3.20 YARDS PER POUND - CHAMBRAY

YARN DYED FABRIC

CANADIAN AND AMERICAN

DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE & 20% WASTE	CANADIAN SELLING PRICE FABRIC PER POUND	MILL SPREAD
1929						
2 Apr.	20.75¢	-	-	24.90¢	49.60¢	24.70¢
10 Sept.	18.95	-	-	22.74	50.40	27.66
1930						
17 Mar.	15.05	-	-	18.06	48.00	29.94
10 July	13.30	-	-	15.96	46.40	30.44
24 Sept.	10.35	-	-	12.42	45.60	33.18
1931						
2 Jan.	10.15	-	-	12.18	44.80	32.62
8 Apr.	10.50	-	-	12.60	44.80	32.20
28 July	8.55	-	.09	10.27	42.40	32.03
18 Aug.	6.70	-	.07	8.12	38.40	30.28
3 Oct.	5.60	-	.06	6.79	39.20	32.41
15 Dec.	6.20	20.50	.07	9.05	40.00	30.95
1932						
12 Apr.	6.25	10.67	.21	8.56	39.20	30.64
3 Sept.	8.90	10.91	.30	12.20	42.40	30.20
22 Oct.	6.35	10.84	.21	8.70	40.80	32.10
1933						
12 Apr.	6.70	20.28	.24	9.96	41.60	31.64
8 May	8.40	13.99	.29	11.84	43.42	31.58
27 June	10.40	10.25	.34	14.17	45.60	31.43
4 Nov.	9.75	0.31	.29	12.08	41.60	29.52
1934						
7 Feb.	12.25	0.60	.37	15.25	43.20	27.95
20 May	11.55	-	.35	14.40	43.20	28.80
1935						
1 Mar.	12.55	0.22	.38	15.58	44.00	28.42
8 July	12.20	0.09	.37	15.22	43.20	27.98
13 Sept.	10.75	0.42	.32	13.34	43.20	29.86

DATE	SELLING PRICE FABRIC PER POUND	RAW COTTON & 20% WASTE	MILL SPREAD
1929			
15 Mar.	41.60¢	25.86¢	15.74¢
30 Nov.	39.20	20.82	18.38
1930			
29 Apr.	35.20	19.44	15.76
8 Sept.	34.40	13.38	21.02
1931			
4 Feb.	30.40	12.78	17.62
4 June	28.80	10.56	18.24
29 July	25.60	10.14	15.46
23 Sept.	24.00	7.86	16.14
1932			
31 Mar.	22.40	7.44	14.96
9 July	20.00	7.08	12.92
24 July	21.60	6.90	14.70
29 Aug.	22.40	11.04	11.36
3 Dec.	20.80	6.72	14.08
1933			
8 May	22.40	10.08	12.32
11 May	[illegible]	10.74	12.46
26 May	24.80	10.26	14.54
22 June	26.40	11.22	15.18
9 Aug.	36.80	11.82	24.98
1934			
16 Jan.	36.80	13.92	22.88
30 May	28.40	14.64	23.76
1935			
25 Feb.	34.00	13.06	20.94
1936			
10 Jan.	32.80	14.28	18.52

FLANNELETTE

NEW YORK SPOT RAW COTTON, PER POUND - COTTON FABRICS PER 1000 YARDS

FLANNELETTE 27", 600 YARDS PER POUND- BLEACHED FABRIC.

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS: UNITED STATES SELLING PRICE 1 000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY TARIFF ITEM 543 GENERAL: ADVALOREM 25%	SPECIFIC None	EXCISE TAX None	VALUE INCLUDED IN DUTY AND EXCISE TAX	CANADIAN COTTON LTD. DISCOUNT	LIST
1929 Jun.16	$ 20.55	$ 92.50	-	$ 92.50	$ 90.19	$ 22.55	-	-	$ 112.74		
Mar. 15	21.55	97.50	-	97.50	95.06	23.77	-	-	118.83		
July 15	18.00	92.50	-	92.50	90.19	22.55	-	-	112.74	$ 101.25	$ 112.50
1930 Jan.15	17.45	87.50	-	87.50	85.31	21.33	-	-	106.64	101.25	112.50
		From 17th. Sept. 1930				27½	4¢				
1931 Jan.31	10.45	75.00	-	75.00	75.00	20.63	$ 6.67		102.30	91.25	95.00
		From 2nd. June 1931						1¢			
1932 Feb.17	6.90	52.50	14.49	60.11	73.33	20.17	6.67	1.00	101.17	83.75	93.75
		From 7th. April 1932						3%			
Aug. 25	9.45	57.50	13.31	65.15	73.33	20.17	6.67	3.00	103.17	82.50	87.50
Aug. 30	8.70	62.50	12.06	70.04	73.33	20.17	6.67	3.00	103.17	85.00	87.50
1933 Mar.16	6.85	52.50	13.75	62.34	73.33	20.17	6.67	3.00	103.17	80.00	87.50
May 5	8.55	57.50	13.63	65.34	73.33	20.17	6.67	3.00	103.17	77.50	82.50
May 22	8.40	62.50	14.88	71.80	73.33	20.17	6.67	3.00	103.17	77.50	86.25
July 12	11.55	67.50	5.00	70.88	73.33	20.17	6.67	3.00	103.17	77.50	88.75
July 27	10.90	72.50	7.38	77.85	77.85	21.41	6.67	3.18	109.11	77.50	88.75
Aug. 10	9.65	82.50	6.44	87.81	87.81	24.15	6.67	3.56	122.19	77.50	88.75
1934 Jan. 12	11.05	80.00	-	80.00	80.00	22.00	6.67	3.26	111.93	77.50	85.00
Feb.14	12.40	85.00	0.91	85.77	85.77	23.59	6.67	3.48	119.51	81.25	87.50
		United States processing tax not included in value for duty purposes from 31st.July,1934.									
1935 Jan.17	12.60	80.00	-	80.00	73.33	20.17	6.67	3.30	103.17	85.00	88.75
Oct. 24	11.35	90.00	1.42	91.28	82.05	22.56	6.67	3.34	114.62	80.00	85.00
			Intermediate Tariff			22½	3¢				
1936 Jan. 16	11.80	77.50	0.02	77.52	77.52	17.44	5.83	3.02	103.31	80.00	85.00

STATEMENT OF MILL SPREADS - 39" FLANNELETTE; 6.00 YDS PER POUND - PRINTED FABRICS

CANADIAN and AMERICAN

DATE	NEW YORK SPOT COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON C.R. RULES INCLUDING EXCISE & 20% WASTE	CANADIAN SELLING PRICE FABRIC PER YARD	CANADIAN MILL SPREAD
1929						
2 April	20.75¢	-	-	24.90¢	67.50¢	42.60¢
10 Sept.	18.95	-	-	22.74	67.50	44.76
1930						
17 March	15.05	-	-	18.06	63.00	[illegible]
26 Mar.	16.00	-	-	19.20	61.50	[illegible]
1931						
2 Jan.	10.15	-	-	12.18	57.00	44.82
2 Apr.	10.50	-	-	12.60	57.00	44.40
28 July	8.55	-	.09	12.37	54.78	42.41
18 Aug.	6.70	-	.07	8.12	55.50	47.38
3 Oct.	5.60	-	.06	6.79	54.78	47.99
15 Dec.	6.20	20.50	.07	9.05	56.28	47.23
1932						
12 Apr.	6.25	10.67	.21	8.56	54.00	45.44
24 June	8.30	15.25	.28	11.68	52.50	40.82
8 Sept.	8.90	10.91	.30	12.20	55.50	43.30
28 Oct.	6.25	10.84	.21	8.70	52.50	43.80
1933						
12 Apr.	6.70	20.28	.24	9.96	49.50	39.54
8 May	8.40	13.99	.29	11.84	51.78	39.94
27 June	10.40	10.28	.34	14.17	52.50	38.33
12 July	11.55	5.00	.36	14.96	53.28	38.32
4 Nov.	9.75	0.31	.29	12.08	51.00	38.92
1934						
7 Feb.	12.25	0.80	.37	15.26	52.50	37.24
20 May	11.65	-	.35	14.40	52.50	38.10
24 Aug.	13.50	-	.41	16.69	54.00	37.31
1935						
1 Mar.	12.55	0.22	.38	15.56	52.50	36.94
30 Mar.	11.30	0.69	.34	14.06	51.00	36.94
13 Sept.	10.75	0.42	.32	13.34	51.00	37.66
1936						
16 Jan.	11.80	0.02	.35	14.58	51.00	36.42

DATE	AMERICAN SELLING PRICE FABRIC PER YARD	RAW COTTON & 20% WASTE	MILL SPREAD
1929			
16 Jan.	55.50¢	24.66¢	30.84¢
15 Mar.	58.50	26.86	32.64
15 July	56.50	21.60	35.90
1930			
15 Jan.	52.50	20.94	31.56
1931			
31 Jan.	45.00	12.84	32.56
1932			
17 Feb.	31.50	8.28	23.22
25 Aug.	34.50	10.14	24.36
30 Aug.	37.50	10.44	27.06
1933			
16 Mar.	31.50	8.22	23.28
5 May	34.50	10.26	24.24
22 May	37.50	10.08	27.42
12 July	40.50	13.86	26.64
27 July	43.50	13.08	30.42
10 Aug.	49.50	11.58	37.92
1934			
12 Jan.	48.00	13.26	34.74
14 Feb.	51.00	14.88	36.12
1935			
17 Jan.	48.00	15.12	32.88
24 Oct.	54.00	13.62	40.38
1936			
16 Jan.	46.50	14.16	32.34

Exhibit 32 A

MAKE [illegible] SPOT AND [illegible] MILLS PER POUND - [illegible] YARN

Per 100 Pounds

No. 30's Super

DATE	Raw Cotton Spot Price Per pound	United Kingdom Selling Price 10 Pounds	Value for Regular Duty Can. Funds @ $4.86 2/3	Duty Tariff Item 522 A British Preferential Ad Valorem 12½%	Specific None	Excise Tax None	Invoice Value Can. Funds	Currency Dumping Duty	Value Including Duty and Excise Tax	Dominion Textile Company
1930										
June 3	8.54 d.	@ 7-18-4	$ 38.53	$ 4.82	-	-	$ 38.53	-	$ 43.35	$ 49.50
June 30	7.58	7-14-2	37.52	4.69	-	-	37.52	-	42.21	40.50
Aug. 4	7.22	7-10-0	36.50	4.56	-	-	36.50	-	41.06	40.50
Sept. 1	6.49	7-3-10	33.49	4.44	-	-	33.49	-	37.93	40.50
	From 17 Sept. 1930			12½%	None	(Increase - None)				
Sept. 29	5.75	7- 1-8	34.48	4.31	-	-	34.48	-	38.79	40.50
Nov. 3	6.25	6-19-7	33.96	4.25	-	-	33.96	-	38.21	34.75
Dec. 1	5.78	6-15-5	32.95	4.12	-	-	32.95	-	37.07	34.75
1931										
Jan. 26	5.61	6- 8-1	31.17	3.90	-	-	31.17	-	35.07	34.75
March 1	6.15	6- 8-1	31.17	3.90	-	-	31.17	-	35.07	34.75
May 3	5.34	6- 8-1	31.17	3.90	-	-	31.17	-	35.07	34.75
	From 8 June 1931					1¢				
June 3	4.65	6-2-11	29.91	3.74	-	.34	29.91	-	33.99	32.75
June 30	5.43	6- 7-1	30.92	3.87	-	.35	30.92	-	35.14	32.75
Aug. 4	4.49	6- 0-10	29.40	3.68	-	.33	29.40	-	33.41	30.00
Sept. 1	3.65	5-17-8	28.65	3.58	-	.32	28.65	-	32.55	30.00
Sept. 29	4.54	6-2-11	29.91	3.74	-	.34	29.91	-	33.99	30.00
Nov. 3	5.19	6-0-10	28.40	3.55	-	.33	28.40	.18	30.59	30.00
Dec. 1	5.18	6-0-10	28.40	3.55	-	.33	25.49	1.09	30.59	30.00
1932										
Jan. 26	5.53	6 -5-0	29.42	3.50	-	.34	28.36	1.94	31.64	30.00
March 1	5.72	6 -7-1	30.92	3.87	-	.35	25.16	2.80	32.18	30.00
	From 7 April 1932					2¢				
June 28	4.43	5-12-6	27.37	3.42	-	.32	23.79	0.96	29.09	28.00
Aug. 2	4.68	5-12-6	27.37	3.42	-	.32	23.04	1.69	29.09	28.00
Oct. 4	5.86	6-3-11	30.15	3.77	-	1.02	23.93	3.36	32.07	31.50
Nov. 29	5.35	5-19-9	29.14	3.64	-	.98	22.21	4.13	30.96	31.50

FABRICS

DATE	RAW COTTON SPOT PRICE PER POUND	UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY PER ITEM GENERAL AD VALOREM	DUTY PER ITEM GENERAL SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN	

[illegible] - [illegible]

per 100 Pounds

No. 30's Yarn

DATE	Raw Cotton Spot Price Per Pound	United Kingdom Selling Price 100 Pounds	Value for Regular Duty Can. Funds @ $4.86 2/3	Duty Tariff Item 528 A British Preferential Ad Valorem 12½%	Specific None	Excise Tax 5%	Invoice Value Can. Funds	Currency Dumping Duty	Value Including Duty and Excise Tax	Dominion Textile Company
1933										
Jan. 3	5.25 d.	£ 5-16-8	$ 28.38	$ 3.38	-	.96	$ 22.16	$ 3.20	$ 30.17	$ 30.00
Feb. 28	4.85	5-14-7	27.88	3.49	-	.94	[illegible]	2.01	29.64	30.00
May 2	5.73	5-16-3	28.38	3.55	-	.96	26.25	-	30.76	31.00
Aug. 1	6.17	6-1-10	29.64	3.71	-	1.00	[illegible]	-	33.93	37.00
Oct. 31	5.49	5-14-7	27.88	3.49	-	.94	27.48	-	31.91	35.00
Dec. 5	5.19	5-11-5	27.11	3.39	-	.92	27.11	-	31.42	35.00
1934										
Feb. 6	6.51	6-2-11	29.91	3.74	-	1.01	29.91	-	34.66	37.00
Apr. 3	6.41	6-2-11	29.91	3.74	-	1.01	29.91	-	34.66	38.00
From 19 April 1934						1¼				
June 5	6.44	5-19-9	29.14	3.64	-	.49	29.14	-	33.37	33.00
July 31	7.07	6- 5-0	30.42	3.80	-	.51	30.42	-	34.73	33.00
Oct. 2	6.90	6-2-11	29.91	3.74	-	.50	29.91	-	34.15	33.00
Dec. 4	6.95	6- 5-0	30.42	3.80	-	.51	30.42	-	34.73	33.00
1935										
Feb. 5	7.07	6-3-11	30.15	3.77	-	.52	30.15	-	34.45	34.00
From 23 March, 1935						None				
Apr. 2	6.56	5-19-9	29.14	3.64	-	-	29.14	-	32.78	34.00
June 11	6.88	5-18-9	28.89	3.61	-	-	28.89	-	32.50	34.00
Aug. 6	6.70	5-16-8	28.38	3.55	-	-	28.38	-	31.93	34.00
Oct. 8	6.65	5-14-7	27.88	3.49	-	-	27.88	-	31.37	33.00
Dec. 3	6.67	5-17-8	28.63	3.58	-	-	28.63	-	32.21	34.00
1936										
Feb. 4	6.09	5-13-6	27.61	3.45	-	-	27.61	-	31.06	34.00
Apr. 7	6.47	5-15-7	28.12	3.52	-	-	28.12	-	31.64	34.00
From 3 May, 1936					None					
May 5	6.43	5-15-7	28.12	3.52	-	-	28.12	-	31.64	34.00

FABRICS

DATE	RAW COTTON SPOT PRICE PER POUND	UNITED STATES — SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY: TARIFF ITEM — GENERAL — AD VALOREM	DUTY: TARIFF ITEM — GENERAL — SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN	

MANCHESTER SPOT RAW COTTON, AMERICAN MIDLINGS, PER POUND, SPOTS, AND YARN PER 100 POUNDS

3/34's

DATE	Raw Cotton Spot Price Per Pound	United Kingdom Selling Price 100 Lbs.	Value for Regular Duty Can. Funds @ $4.86 2/3	Duty Tariff Item 522 C British Preferential Ad Valorem 15%	Specific None	Excise Tax None	Invoice Value Can. Funds	Currency Drawing Duty	Value including Duty and Excise Tax	Dominion Textile Company
1930										
June 3	8.54 d.	£ 5-5-0	$ 30.42	$ 4.56	-	-	$ 30.42	-	$ 34.98	$ 40.25
June 30	7.58	5-16-8	28.39	4.26	-	-	28.39	-	32.65	40.25
Aug. 4	7.22	5-10-5	26.87	4.03	-	-	26.87	-	30.90	40.25
Sept. 1	6.49	5- 8-4	26.36	3.95	-	-	26.36	-	30.31	40.25
	From 17 Sept. 1930			10% Less 10%	3¢ per lb.	(Increase 57% on $3.95)				
Sept.29	5.75	5- 0-0	24.33	3.28	2.70	-	24.33	-	30.31	40.25
Nov. 3	6.25	5- 0-0	24.33	3.28	2.70	-	24.33	-	30.31	32.56
Dec. 1	5.76	4-15-0	23.32	3.18	2.70	-	23.32	-	29.17	32.56
1931										
Jan. 26	5.61	4- 9-7	21.80	2.94	2.70	-	21.80	-	27.44	32.56
Mar. 1	6.15	4- 9-7	21.80	2.94	2.70	-	21.80	-	27.44	32.56
May 3	5.34	4- 9-7	21.80	2.94	2.70	-	21.80	-	27.44	32.56
	From 2 June 1931					1¢				
June 3	4.65	4- 3-4	20.22	2.74	2.70	.26	20.22	-	23.98	30.36
June 30	5.43	4- 7-6	21.29	2.87	2.70	.27	21.29	-	27.13	30.36
Aug. 4	4.49	4- 1-3	19.77	2.67	2.70	.26	19.77	-	23.39	28.86
Sept. 1	3.65	3-18-1	19.00	2.57	2.70	.24	19.00	-	24.51	28.86
Sept.29	4.54	4- 3-4	20.22	2.74	2.70	.26	20.22	-	23.98	28.86
Nov. 3	5.19	4- 1-3	19.77	2.67	2.70	.25	19.76	.12	23.50	28.86
Dec. 1	5.18	4- 1-3	19.77	2.67	2.70	.25	17.15	.73	23.50	28.86
1932										
Jan. 26	5.55	4- 5-5	20.79	2.81	2.70	.26	17.47	1.32	24.56	28.86
March 1	5.72	4- 6-8	21.03	2.84	2.70	.27	17.11	1.90	24.82	28.86
	From 7 April 1932					3¢				
June 23	4.43	3-13-9	17.98	2.42	2.70	.69	15.61	.63	22.06	26.86
Aug. 2	4.68	3-16-0	18.49	2.50	2.70	.71	15.88	1.14	22.63	26.86
Oct. 4	5.86	4- 7-6	21.29	2.87	2.70	.81	16.89	2.36	22.63	30.38

FABRICS												
DATE	RAW COTTON SPOT PRICE PER POUND	UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY TARIFF ITEM GENERAL AD VALOREM	DUTY TARIFF ITEM GENERAL SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN		

MANCHESTER SHOT RAW COTTON AMERICAN MILLING, [illegible] COPCON AND YARN PER 100 POUNDS.

2/24's

DATE	RAW COTTON SHOT PRICE PER POUND	United Kingdom Selling Price 100 lbs.	Value for Regular Duty Can.Funds @ $4.86 2/3	Duty Tariff Item 5220 British Preferential: Ad Valorem 15%	Duty Tariff Item 5220 British Preferential: Specific 3¢ per lb.	Excise Tax None	Invoice Value Can. Funds	Currency Dumping Duty	Value including Duty and Excise Tax	Dominion Textile Company
	from 13 October 1932			15%	2¢ per lb.	3%				
				1933 10%						
Nov. 29	5.35 d.	£ 4- 3-4	$ 20.28	$ 2.74	$ 1.80	.74	$ 15.45	$ 2.87	$ 23.60	$ 28.88
1933 Jan. 5	5.24	4- 2-3	20.02	2.70	1.80	.74	15.63	2.46	23.33	28.88
Feb. 28	4.85	4- 9-7	21.80	2.94	1.80	.80	18.14	1.57	25.25	28.88
May 2	5.73	4-12-8	22.55	3.04	1.80	.82	20.45	-	26.51	33.00
Aug. 1	6.17	5- 0-0	24.53	3.23	1.80	.88	23.95	-	29.91	39.00
Oct. 31	5.49	4- 5-5	20.79	2.81	1.80	.76	20.49	-	25.86	37.00
Dec. 5	5.19	4-10-7	22.04	2.98	1.80	.80	23.04	-	27.62	37.00
1934 Feb. 6	6.31	5- 1-0	24.58	3.32	1.80	.89	24.58	-	30.59	39.00
Apr. 3	6.41	5- 2-1	24.84	3.36	1.80	.90	24.84	-	30.89	40.00
	From 19 April 1934					1½%				
June 5	6.44	4-19-0	24.09	3.25	1.80	.44	24.09	-	29.58	40.00
July 31	7.07	5- 5-2	25.59	3.45	1.80	.46	25.59	-	31.30	41.00
Oct. 2	6.90	5- 3-1	25.08	3.39	1.80	.45	25.08	-	30.72	41.00
Dec. 4	6.95	5- 5-2	25.59	3.45	1.80	.46	25.59	-	31.30	41.00
1935 Feb. 5	7.07	5- 4-2	25.34	3.42	1.80	.46	25.34	-	31.02	39.00
	From 25 March, 1935					None				
Apr. 2	6.34	5- 0-0	24.33	3.28	1.80	-	24.33	-	29.41	39.00
June 11	6.68	4-19-0	24.09	3.25	1.80	-	24.09	-	29.14	39.00
Aug. 6	6.70	4-17-11	23.83	3.22	1.80	-	23.83	-	28.86	39.00
Oct. 8	6.65	4-15-10	23.32	3.15	1.80	-	23.32	-	28.27	36.25
Dec. 3	6.67	5- 0 -0	24.33	3.28	1.80	-	24.33	-	29.41	37.25
1936 Feb. 4	6.09	4-16-10	23.56	3.18	1.80	-	23.56	-	28.54	37.25
Apr. 7	6.47	4-19-0	24.09	3.25	1.80	-	24.09	-	29.14	37.25
	From May 2,1936			15%	None					
May 8	6.43	4-19-0	24.09	3.61	-	-	24.09	-	27.70	37.25

FABRICS

DATE	RAW COTTON SPOT PRICE PER POUND	UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY TARIFF ITEM NUMBER AD VALOREM	DUTY TARIFF ITEM NUMBER SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN	

[illegible] OF MILL SPREAD - [illegible] COTTON YARN

SHOWN IN PENCE PER POUND
No. 20's Super hosiery Yarns
No. 2/24's warp yarn

DATE	SELLING PRICE PER POUND 20'S SUPER	SPOT RAW COTTON PER POUND + 15% WASTE	MILL SPREAD	SELLING PRICE PER POUND 2/24's WARP	SPOT RAW COTTON PER POUND + 15% WASTE	MILL SPREAD
1930 June 3	19.00d	9.85d	9.15d	15.00d	9.85d	5.15d
June 30	18.50	8.72	9.78	14.00	8.72	5.28
Aug. 4	18.00	8.30	9.70	13.25	8.30	4.95
Sept. 1	17.50	7.46	10.04	13.00	7.46	5.54
Sept. 29	17.00	6.61	10.39	12.00	6.61	5.39
Nov. 3	16.75	7.19	9.56	12.00	7.19	4.81
Dec. 1	16.25	6.65	9.60	11.50	6.65	4.85
1931 Jan. 26	15.38	6.45	8.93	10.75	6.45	4.30
Mar. 1	15.38	7.07	8.31	10.75	7.07	3.68
May 3	15.38	6.14	9.24	10.75	6.14	4.61
June 3	14.75	5.35	9.40	10.00	5.35	4.65
June 30	15.25	6.24	9.01	10.50	6.24	4.26
Aug. 4	14.50	5.16	9.34	9.75	5.16	4.59
Sept. 1	14.13	4.20	9.93	9.38	4.20	5.18
Sept. 29	14.75	5.22	9.53	10.00	5.22	4.78
Nov. 3	14.50	5.97	8.53	9.75	5.97	3.78
Dec. 1	14.50	5.96	8.54	9.75	5.96	3.79
1932 Jan. 26	15.00	6.36	8.64	10.25	6.36	3.89
Mar. 1	15.25	6.58	8.67	10.38	6.58	3.80
June 28	13.50	5.09	8.41	8.88	5.09	3.79
Aug. 2	13.50	5.38	8.12	9.13	5.38	3.75
Oct. 4	14.88	6.74	8.14	10.50	6.74	3.76
Nov. 29	14.38	6.15	8.23	10.00	6.15	3.85

DATE	SELLING PRICE PER POUND 30's SUPER	SPOT RAW COTTON PER POUND + 15% WASTE	MILL SPREAD	SELLING PRICE PER POUND 2/24's WARP	SPOT RAW COTTON PER POUND + 15% WASTE	MILL SPREAD
1933 Jan. 3	14.00d	6.05d	7.95d	9.68d	6.05d	3.63d
Feb. 28	13.75	5.58	8.17	10.75	5.58	5.17
May 2	14.00	6.59	2.41	11.13	6.59	4.54
Aug. 1	14.65	7.10	7.55	12.00	7.10	4.90
Oct. 31	13.75	6.31	7.44	10.25	6.31	3.94
Dec. 5	13.38	5.97	7.41	10.88	5.97	4.91
1934 Feb. 6	14.75	7.49	7.26	12.13	7.49	4.64
Apr. 3	14.75	7.37	7.38	12.25	7.37	4.88
June 5	14.38	7.41	6.97	11.88	7.41	4.47
July 31	15.00	8.13	6.87	12.63	8.13	4.50
Oct. 2	14.75	7.94	6.81	12.38	7.94	4.44
Dec. 4	15.00	7.99	7.01	12.63	7.99	4.64
1935 Feb. 5	14.88	8.13	6.75	12.50	8.13	4.37
Apr. 2	14.38	7.31	7.07	12.00	7.31	4.69
June 11	14.25	7.91	6.34	11.88	7.91	3.97
Aug. 6	14.00	7.71	6.29	11.75	7.71	4.04
Oct. 8	13.75	7.65	6.10	11.50	7.65	3.85
Dec. 3	14.13	7.67	6.46	12.00	7.67	4.33
1936 Feb. 4	13.63	7.00	6.63	11.63	7.00	4.63
Apr. 7	13.88	7.44	6.44	11.88	7.44	4.44
May 5	13.88	7.39	6.49	11.88	7.39	4.49

MANCHESTER [illegible] COTTON [illegible] - GREY [illegible] 138-3/4 INCHES

41", 19 x 19, Yarns 36's and 34's - 4.25 yards per pound (AVERAGE)

DATE	Raw Cotton Spot Price Per Pound	United Kingdom Selling Price 138¾ Yds	Value for Regular Duty Can. Funds @ $4.86 2/3	Duty Tariff Item 525 British Preferential Ad Valorem 19%	Specific None	Excise Tax None	Invoice Value Can. Funds	Currency Dumping Duty	Value Including Duty and Excise Tax
1930									
June 3	8.54 d.	£ 3- 4-0	$ 15.57	$ 1.95	-	-	$ 15.57	-	$ 17.52
June 30	7.58	3- 1-6	14.96	1.87	-	-	14.96	-	16.83
Aug. 4	7.22	3- 0-0	14.60	1.83	-	-	14.60	-	16.43
Sept. 1	6.49	2-11-0	12.41	1.55	-	-	12.41	-	13.96
	From 17 September, 1930			17½% Less 10%	3¢ per lb.	(Increase 82.5%)			
Sept. 29	5.75	2-11-0	12.41	1.95	.88	-	12.41	-	15.24
Nov. 3	6.25	2-11-0	12.41	1.95	.88	0	12.41	-	15.24
Dec. 1	5.78	2-11-0	12.41	1.95	.88	-	12.41	-	15.24
1931									
Jan. 26	5.61	2- 8-0	11.68	1.84	.88	-	11.68	-	14.40
March 1	6.15	2- 8-0	11.68	1.84	.88	-	11.68	-	14.40
May 3	5.34	2-8 -0	11.68	1.84	.88	-	11.68	-	14.40
	From 2 June, 1931					1¢			
June 3	4.65	2- 8-0	11.68	1.84	.88	.14	11.68	-	14.54
June 30	5.43	2-10-0	12.16	1.92	.88	.15	12.16	-	15.11
Aug. 4	4.49	2- 8-4	11.76	1.85	.88	.14	11.76	-	14.63
Sept. 1	3.65	2- 8-0	11.68	1.84	.88	.14	11.68	-	14.54
Sept.30	4.54	2- 9-2	11.96	1.88	.88	.15	11.96	-	14.87
Nov. 3	5.19	2- 9-5	12.02	1.89	.88	.15	10.79	.02	13.79
Dec. 1	5.18	2- 9-6	12.04	1.90	.88	.15	10.45	.44	13.88
1932									
Jan. 26	5.55	2-10-8	12.32	1.94	.88	.15	10.37	.78	14.12
Mar. 1	5.72	2-10-11	12.38	1.95	.88	.16	10.08	1.12	14.12
	From 7 April, 1932					2¢			
June 28	4.43	2-10-2	12.20	1.92	.88	.48	10.61	.43	14.29
Aug. 2	4.68	2-10-5	12.28	1.93	.88	.48	10.35	.76	14.37
Oct. 4	5.86	2-11-11	12.63	1.99	.88	.47	10.00	1.40	14.74
	From 13 October, 1932			17½% Less 10%	3¢ per lb.				
Nov. 28	5.55	2-11-0	12.41	1.96	.89	.45	9.45	1.76	14.21

FABRICS

DATE	RAW COTTON SPOT PRICE PER POUND	UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY: TARIFF ITEM GENERAL		EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN	
						AD VALOREM	SPECIFIC				

MAKE UNDERSHOT OF COTTON MANUFACTURE: [illegible] - GREY SHEETING OF 138¾ YARDS

41"; 19 x 19, Yarns 36 's and 34's - 4.25 yards per pound WEIGHT

DATE	Raw Cotton Spot Price Per Pound	United Kingdom Selling Price 138¾ Yds	Value for Regular Duty Can. Funds @ $4.86 2/3	Duty - Tariff Item 523 British Preferential Ad valorem 17½	Duty - Tariff Item 523 British Preferential Specific 2¢ per lb.	Excise Tax 5%	Invoice Value Can. Funds	Currency Running Duty	Value Including Duty and Excise Tax.
				Less 10%					
1933									
Jan. 3	5.20 d.	2-10-4	$ 12.24	$ 1.93	.59	.44	$ 9.56	$ 1.51	$ 14.03
Feb. 28	4.85	2-11-0	12.41	1.95	.59	.45	10.35	.59	14.21
May 2	5.73	2-11-2	12.45	1.96	.59	.45	11.61	-	14.41
Aug. 1	6.17	2-11-10	12.61	1.99	.59	.46	12.40	-	15.44
Oct. 31	5.49	2-11-2	12.45	1.96	.59	.45	12.38	-	15.38
Dec. 5	5.19	2-10-8	12.36	1.94	.59	.45	12.38	-	15.30
1934									
Feb. 6	6.31	2-11-10	12.61	1.99	.59	.46	12.61	-	15.65
Apr. 3	6.41	2-11-10	12.61	1.99	.59	.46	12.61	-	15.65
	From 19th April, 1934					1½%			
June 5	6.44	2-11-9	12.59	1.98	.59	.35	12.59	-	15.50
July 31	7.07	2-12-0	12.65	1.99	.59	.35	12.65	-	15.46
Oct. 2	6.90	2-12-0	12.65	1.99	.59	.35	12.65	-	15.46
Dec. 4	6.95	2-12-7	12.79	2.01	.59	.35	12.79	-	15.52
1935									
Feb. 5	7.07	2-12-6	12.77	2.01	.59	.35	12.77	-	15.60
	From 23rd March, 1935					None			
April 2	6.36	2-12-0	12.65	1.99	.59	-	12.65	-	15.23
June 11	6.88	2-11-4	12.49	1.97	.59	-	12.49	-	15.05
Aug. 6	6.70	2-11-7	12.55	1.98	.59	-	12.55	-	15.12
Oct. 8	6.65	2-11-6	12.53	1.97	.59	-	12.53	-	15.09
Dec. 3	6.67	2-11-10	12.61	1.99	.59	-	12.61	-	15.19
1936									
Feb. 4	6.09	2-12-0	12.65	1.99	.59	-	12.65	-	15.23
April 7	6.47	2-12-0	12.65	1.99	.59	-	12.65	-	15.23
	From 8 May, 1936			15%	None	None			
May 5	6.45	2-12-0	12.65	1.90	-	-	12.65	-	14.55

FABRICS

DATE	RAW COTTON SPOT PRICE PER POUND	UNITED STATES				DUTY: TARIFF ITEM		EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN	
		SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	GENERAL					
						AD VALOREM	SPECIFIC				

Exhibit No. 861

MANCHESTER [illegible] - COTTON MANUFACTURE, [illegible] - COTTON CLOTH I N 116 YARDS

36", 64 x 96, 32's and 18's Yarns, 8.6 yards per pound, TWILL

DATE	Raw Cotton Spot Price Per pound	United Kingdom Selling Price 116 yards	Value for Regular Duty Can.Funds @ $4.86 2/3	Duty - Tariff Item 825 British Preferential Ad Valorem 12½%	Specific None	Excise Tax None	Invoice Value Can. Funds	Currency Dumping Duty	Value including Duty and Excise Tax
1930									
June 3	8.54 d	£ 3- 6-0	$ 16.06	$ 2.01	-	-	$ 16.06	-	$ 18.07
June 30	7.08	3- 3-0	15.82	1.98	-	-	15.82	-	17.80
Aug. 4	7.22	3- 4-0	15.57	1.95	-	-	15.57	-	17.52
Sept. 1	6.49	3- 0-0	14.60	1.83	-	-	14.60	-	16.43
	From 17 September 1930			17½%	3¢ per lb.				
				Less 10%		(Increase 91%)			
Sept.29	5.75	3- 0-0	14.60	2.20	1.20	-	14.60	-	18.10
Nov. 3	6.25	3 -0-0	14.60	2.20	1.20	-	14.60	-	18.10
Dec. 1	5.78	3 -0-0	14.60	2.20	1.20	-	14.60	-	18.10
1931									
Jan. 26	5.61	2- 9-0	11.92	1.88	1.20	-	11.92	-	15.00
Mar. 1	6.15	2- 9-0	11.92	1.88	1.20	-	11.92	-	15.00
May 3	5.34	2- 9-0	11.92	1.88	1.20	-	11.92	-	15.00
	From 2 June 1931					15			
June 3	4.65	2 -8-0	11.68	1.84	1.20	.15	11.68	-	14.87
June 30	5.43	2- 8-3	11.74	1.85	1.20	.15	11.74	-	14.94
Aug. 4	4.49	2- 7-4	11.51	1.81	1.20	.15	[illegible]	-	14.67
Sept. 1	3.68	2- 7-0	11.43	1.80	1.20	.14	11.43	-	14.57
Sept.29	4.54	2- 7-9	11.61	1.83	1.20	.15	11.61	-	14.79
Nov. 3	3.19	2-7-11	11.65	1.83	1.20	.15	10.47	.07	13.72
Dec. 1	3.15	2-7-11	11.65	1.83	1.20	.15	10.11	.43	13.72
1932									
Jan. 26	3.53	2- 2-4	10.30	1.62	1.20	.13	8.65	.64	12.82
Mar. 1	3.72	2- 2-6	10.34	1.63	1.20	.13	8.41	.94	12.31
	From 7 April, 1932					24			
June 28	4.43	2- 1-2	10.01	1.58	1.20	.38	8.71	.35	12.22
Aug. 2	4.68	2 -1-8	10.13	1.60	1.20	.39	8.55	.62	12.36
Oct. 4	5.86	2-2-10	10.42	1.64	1.20	.40	8.26	1.16	12.64

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS								CANADIAN
		UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY: TARIFF ITEM		EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	
						AD VALOREM	SPECIFIC			

[illegible]

36", 64 x 96, 38's and 18's Yarns, 2.6 Yards per [illegible], [illegible].

F A [illegible] C S

DATE	Raw Cotton Spot Price Per Pound	United Kingdom Selling Price 114 Yards	Value for Regular Duty Gold. Funds	Duty Tariff Item 523 British Preferential: Ad Valorem 17½%	Specific 2/ per lb. Less 10%	Excise Tax 3%	Invoice Value Gold. Funds	Currency Dumping Duty	Value including Duty and Excise Tax
1933	From 13th October, 1933								
Nov. 29th	5.35 d.	£ 2- 2-0	$ 10.22	$ 1.61	.80	.32	$ 7.79	$ 1.45	$ 12.06
1934									
Jan. 5	5.26	2- 1-7	10.12	1.59	.80	.30	7.90	1.32	11.92
Feb. 22	4.85	2-1-10	10.18	1.60	.80	.30	8.46	.74	11.90
May 2	5.78	2-1-11½	10.21	1.61	.80	.30	9.45	-	12.24
Aug. 1	6.17	2- 2-6	10.34	1.63	.80	.32	10.18	-	12.99
Oct. 31	6.49	2- 1-8	10.16	1.60	.80	.32	10.00	-	12.72
Dec. 5	6.19	2- 1-6	10.10	1.59	.80	.31	10.10	-	12.82
1934									
Feb. 6	6.51	2- 2-6	10.34	1.63	.80	.32	10.34	-	13.13
April 3	6.41	2- 2-10	10.42	1.64	.80	.32	10.42	-	13.23
	From 19 April 1934					1½%			
June 5	6.44	2- 2-7	10.36	1.63	.80	.19	10.36	-	12.98
July 31	7.07	2- 2-0	10.47	1.65	.80	.19	10.47	-	13.11
Oct. 2	6.90	2- 2-0	10.47	1.65	.80	.19	10.47	-	13.11
Dec. 4	6.98	2- 2-6	10.59	1.67	.80	.20	10.59	-	13.26
1935									
Feb. 8	7.07	2- 3-2	10.51	1.66	.80	.19	10.51	-	13.16
	From 25 March 1935					None			
April 2	6.36	2- 2-6	10.34	1.63	.80	-	10.34	-	12.77
June 11	6.08	2- 2-3	10.28	1.62	.80	-	10.28	-	12.70
Aug. 6	6.70	2- 2-7	10.36	1.63	.80	-	10.36	-	12.79
Oct. 8	6.65	2- 2-7	10.36	1.63	.80	-	10.36	-	12.79
Dec. 3	6.67	2- 3-0	10.47	1.65	.80	-	10.47	-	12.92
1936									
Feb. 4	6.09	2- 3-6	10.59	1.67	.80	-	10.59	-	13.06
April 7	6.47	2- 3-6	10.59	1.67	.80	-	10.59	-	13.06
	From 8 May, 1936			1½%	None				
May 5	6.[illegible]	2- 3- 6	10.59	1.59	-	-	10.59	-	12.18

FABRICS

DATE	RAW COTTON SPOT PRICE PER POUND	UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY: TARIFF ITEM GENERAL		EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN		
						AD VALOREM	SPECIFIC					

UNITED STATES VISCOSE YARNS - [illegible] . [illegible] TALLY,BRIGHT

150 denier - 60 Filaments

DATE	United States Selling Price 100 Pounds	Currency Exchange Rate	Value for Duty	Duty - Tariff Item 5383 General: Ad Valorem 20%	Specific None	Excise Tax None	Value including Duty and Excise Tax	Courtaulds (Canada)
1930								
Sept. 1	$ 115.00	-	$ 115.00	$ 23.00	-	-	$ 138.00	-
	From 17 September, 1930			35% or 28¢ per lb. (increase - 7%)				
Oct. 1	115.00	-	115.00	40.25	-	-	155.25	-
1931 Feb. 13	85.00	-	85.00	29.75	-	-	114.75	$ 97.50
	From 2 June, 1931					1%		
1932 March 7	65.00	10.65%	71.91	-	$ 28.00	$ 1.00	100.91	90.00
	From 7 April, 1932					5%		
1933								
April 5	55.00	20.09	66.05	-	28.00	2.82	96.87	75.00
April 26	60.00	15.47	69.28	-	28.00	2.92	100.20	75.00
June 20	65.00	10.97	72.13	-	28.00	3.00	103.13	75.00
July 27	70.00	7.36	75.17	-	28.00	3.10	106.27	75.00
1934								
May 24	60.00	-	60.00	-	28.00	2.64	90.64	75.00
Dec. 15	58.00	-	58.00	-	28.00	2.58	88.58	75.00
Dec. 31	62.00	-	62.00	-	28.00	2.70	92.70	75.00
1935								
Apr. 17	57.00	0.30	57.17	-	28.00	2.56	87.73	65.00
Aug. 8	59.00	0.05	59.04	-	28.00	2.61	89.65	65.00
Dec. 30	62.00	0.67	62.42	-	28.00	2.71	93.13	65.00
1936								
	Intermediate Tariff			30% or 28¢ per lb.				
Jan. 7	62.00	0.38	62.24	-	28.00	2.71	92.95	65.00

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS								CANADIAN
		UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY TARIFF ITEM GENERAL AD VALOREM	DUTY TARIFF ITEM GENERAL SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	

NETHERLANDS VISCOSE YARNS - [illegible], 1ST. QUALITY BRIGHT

150 Denier, 60 Filaments

DATE	NETHERLAND SELLING PRICE 100 Pounds	Currency Exchange Rate	Value For Duty	Duty Tariff Item 558H Intermediate Tariff Ad Valorem 17½%	Specific -	Excise Tax None	Value including Duty and Excise Tax	COURTAULD'S (CANADA) Weaving	Knitting
1930 Aug. 23	F.124.00	.4020	$49.85	$ 8.72	-	-	$ 58.57	-	-
	From 17 Sept. 1930			30% or 28¢ per lb.		(Increase 221%)			
Sept.27	124.00	.4020	49.85	-	$ 28.00	-	77.85	-	-
1931	From 2 June 1931					1%			
Oct. 17	125.00	.4557	56.96	-	28.00	.85	85.81	$97.50	$ 97.50
Nov. 9	123.00	.4457	54.82	-	28.00	.83	83.65	97.50	97.50
Nov. 27	105.00	.4573	48.02	-	28.00	.76	76.78	97.50	97.50
1932 Jan.15	97.00	.4750	46.08	-	28.00	.74	74.82	90.00	90.00
	From 7th. April, 1932					3%			
June 24	93.00	.4643	43.18	-	28.00	2.15	73.33	90.00	90.00
Sept.24	95.00	.4454	42.31	-	28.00	2.11	72.42	90.00	90.00
Nov.5	93.00	.4545	42.27	-	28.00	2.11	72.38	90.00	90.00
1933									
Mar. 3	95.00	.4860	46.17	-	28.00	2.23	76.40	75.00	85.00
June 24	85.00	.5510	46.84	-	28.00	2.24	77.08	75.00	85.00
Nov. 14	70.00	.6555	45.89	-	28.00	2.22	76.11	75.00	85.00
1934									
Jan.27	72.00	.6434	46.32	-	28.00	2.23	76.55	70.00	72.50
Dec. 15	50.00	.6693	33.47	-	28.00	1.84	63.31	70.00	72.50
1935 Aug. 29	54.00	.6803	36.74	-	28.00	1.94	66.68	65.00	72.50
1936 Mar. 30	50.00	.6861	34.31	-	28.00	1.87	64.18	65.00	65.00

UNITED KINGDOM VISCOSE YARNS - SIDDERS, 1ST QUALITY - BRIGHT

100 denier, 21 filaments

DATE	UNITED KINGDOM SELLING PRICE 100 pounds	Value for Duty Purposes Can. Funds @ $4.86 2/3	Duty Tariff Item 8888 British Preferential Ad Valorem 12½%	Specific -	Excise Tax None	Invoice Value Can. Funds	Currency Stamp Duty	Value including Duty and Excise Tax	Courtaulds (Summa)	
1930										
Sept. 1	£ 22-10-0	$ 109.50	$ 13.69	-	-	$ 95.16	-	$ 98.85	$ 120.00	
	From 17 Sept. 1930		25% or 28¢ per Lb. Less 10%		(Increase 84%)					
Sept. 29	22-10-0	109.50	-	$ 25.20	-	95.16	-	120.36	120.00	
Dec. 1	22-10-0	109.50	-	25.20	-	95.16	-	110.36	120.00	
1931 May 5	22-10-0	109.50	-	25.20	-	95.16	-	110.36	117.50	
	From June 2, 1931				1%					
Sept. 29	22-10-0	109.50	-	25.20	1.95	95.16	-	111.71	117.50	
1932 March 1	22-10-0	109.50	-	25.20	1.95	69.20	7.70	105.85	105.00	(21 or 40 filaments)
	From April 7, 1932				3%					
Oct. 4	22-10-0	109.50	-	25.20	4.04	67.55	9.45	106.26	105.00	(" " " ")
1933 Aug. 1	22-10-0	109.50	-	25.20	4.04	83.55	-	113.07	85.00	(40 filaments)
1934 June 5	From 19 April 18-10-10	90.25	20% or 20¢ per Lb. Less 10% -	18.00	1½% 1.47	6 5.90	-	85.57	77.50	(" ")
1935	From 23 March				None					
Apr. 2	16-0-10	78.07	-	18.00	-	65.90	-	83.90	72.50	(" ")
1936										
Jan. 1	16- 0-10	78.07	-	18.00	-	65.90	-	83.90	72.50	(" ")
	From 2 May 1936		20% Less 10%	None						
May 5	16- 0-10	78.07	14.05	-	-	65.90	-	79.95	72.50	(" ")

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS								
		UNITED STATES	CURRENCY	VALUE	VALUE	CUSTOMS TARIFF ITEM		EXCISE	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN
		SELLING PRICE 1,000 YARDS	EXCHANGE RATE	CANADIAN FUNDS	FOR DUTY	GENERAL		TAX		
						AD VALOREM	SPECIFIC			

STATEMENT OF RAYON FABRIC SELLING PRICE AND CANADIAN DUTIES AVAILABLE FOR DUTIES INFO

CANADA FOR CONSUMPTION.

DATE	[illegible]	UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	FABRICS — CANADIAN TARIFF ITEM 561 — MFN PREFERENTIAL: 40% less 10%	GENERAL: 40%	SPECIFIC: 40¢ per lb.	EXCISE TAX 5%	VALUE INCLUD. IN DUTY AND EXCISE TAX	VALUE PER YARD UNITED STATES	[illegible]
35"/36" RAYON ALPACA, 64 x 48, 8.3 yards per pound, Piece Dyed.												
1936 6 Oct.	-	$ 115.00	-	$ 115.00	$ 115.00	$ 41.40	$ 48.20		$ 8.14	$ 210.94	$ 0.93	
35"/36" RAYON ALPACA, 64 x 60, 7.2 yards per pound, Piece Dyed.												
1936 6 Oct.	-	135.00	-	135.00	135.00	48.60	55.36		7.17	246.33	0.97	
38"-2, 150 denier, 96 x 48, RAYON CANTON, 4.7 yds per pound, Piece Dyed.												
1936 6 Oct.	-	260.00	-	260.00	260.00	93.60	85.12		13.16	451.88	1.22	
38½", 150d ACETATE WARP, 150d RAYON FILLING, 96 x 50, 4.5 yds per pound, Piece Dyed.												
1936 6 Oct.	-	340.00	-	340.00	340.00	122.40	80.88		16.53	567.81	1.65	
38½", 100d ACETATE WARP, 150d RAYON FILLING, 96 x 52, 5.2 yds per pound, Piece Dyed.												
1936 6 Oct.	-	410.00	-	410.00	410.00	147.60	125.00		20.48	703.08	1.32	
38"/39", 150d. 40f. TAFFETA, 72 x 48, 5.76 yards per pound, Piece Dyed.												
1936 6 Oct.	-	170.00	-	170.00	170.00	61.20	69.44		9.08	309.66	0.98	
38"/39", 100/60d. WARP, 150/90 FILLING FIGURED TAFFETA - BROCADE, 92 x 69, 5.6 yards per pound.												
1936 6 Oct.	-	400.00	-	400.00	400.00	144.00	72.72		18.50	635.22	2.21	
38"/39", 100/60 d WARP, 150/90 FILLING FIGURED TAFFETA, 92 x 68, 5.5 yards per pound, Piece Dyed.												
1936 6 Oct.	-	285.00	-	285.00	285.00	102.60	72.72		13.81	474.13	1.57	
36" BRIGHT ALL RAYON TWILL, 92 x 64, 4.86 yards per pound, Piece Dyed.												
1936 6 Oct.	-	240.00	-	240.00	240.00	86.40	82.64		12.26	421.10	1.19	
37½", 150/40 BRIGHT ALL RAYON TWILL, 112 x 88, 4.2 yards per pound, Piece Dyed.												
1936 6 Oct.	-	260.00	-	260.00	260.00	93.60	95.24		13.44	462.30	1.10	
36"/38", 100/40 BRIGHT ALL RAYON SATIN, 225 x 64, 3.8 yds per pound, Piece Dyed.												
1936 6 Oct.	-	355.00	-	355.00	355.00	128.60	108.88		18.87	647.75	1.44	
38"/39", 150/40 d. BRIGHT WARP, 150/40 [illegible] FILLING ALL RAYON SATIN, 140 x 68, 4.3 yds per pound, Piece Dyed.												
1936 6 Oct.	-	300.00	-	300.00	300.00	108.00	93.04		15.08	516.07	1.50	

[illegible] MILL SPREAD - [illegible]

[illegible], [illegible], 2.37 [illegible]

NO PRICE FABRIC PER POUND	RAYON YARN IN FABRIC	MILL SPREAD	TREND OF PRICES CANADIAN RAYON ROUGH CHEPE	
$ 2.01	$ 0.96	$ 1.05		
2.01	0.96	1.05		
2.20	0.96	1.24		
2.20	0.92	1.28		
2.16	0.92	1.24		
1.97	0.92	1.05		
1.87	0.75	1.12	1933 June	$ 2.21
1.97	0.75	1.22	Nov.	2.25
1.87	0.70	1.17	1934 Feb.	2.[illegible]
2.01	0.70	1.31		
1.89	0.70	1.17	Mar.	2.22
1.83	0.68	1.15	1935 Mar.	1.77
1.73	0.68	1.05	Sept.	1.68
1.73	0.68	1.05	1936 Jan.	1.54
			Feb.	1.45

[illegible]

[illegible] per Cotton Rank Rayon [illegible]

[illegible] valorem 4.5% less 10% -

[illegible]

[illegible] PRICES [illegible] Jun[illegible] [illegible]

Under most favored nation treatment [illegible]
[illegible]

[illegible] Shipments

[illegible] (70% rayon - 30% cotton)

1,000 yards Yen 271 at 39.6[illegible]	=	14.51	[illegible] per cent [illegible] tariff [illegible]
Duty ad valorem 40% less 10%	=	54.70	47.8
Specific 40¢ per lb. - 226½ lbs.	=	91.40	[illegible]
Packing Yen 5.5 @ 39.5¢ = $ 2.17			
[illegible] 20% less 10%	=	4.89	.4
Excise Tax 8% on $[illegible].91.1[illegible]	=	8.72	7.[illegible]
Dumping Duty (Yen 375.5 @ 39.5¢ less 29.3¢ current rate	-	21.[illegible] 75.41	34.8
Freight & Insurance Yen 46.27	-	12.56	[illegible]
Total duties, freight & insurance	-	205.27	166.1[illegible]
Invoice value of fabrics & packing	-	110.31	
Laid down cost of fabric		[illegible]	
Laid down cost of fabrics per pound		1.38	

70% Rayon [illegible] 4)

38% Cotton Back Rayon Satin (Sample No. 2)

1,000 yards Yen 272.89 @ 39.50	-	$107.79	[illegible]
Duty ad valorem 40% less 10%	-	58.80	47.8
Specific 40¢ per lb. - 194.8 lbs.	-	77.92	9[illegible]
Packing Yen 1.431 @ 39.5¢ - $1.62	-	.56	.5
20% less 10%	-	.29	.4
Excise Tax 8% on $224.80 [illegible] less	-	6.74	6.[illegible]
Dumping duty (Yen 27[illegible].99 [illegible] @ 29.[illegible]¢, current rate)	-	26.25	34.6
Freight & Insurance Yen 24.[illegible]	-	[illegible]	[illegible]
Total duties, freight & insurance	-	161.49	[illegible]
Invoice value of fabric & packing	-	81.16	
Laid down cost of fabric	-	$242.15	
Laid down cost of fabric per pound	-	$ 1.[illegible]	

[illegible] JAPANESE FABRICS

Under most favored nation treatment in [illegible]

[illegible]ts of shipments

[illegible] August, 1936-36" Check Rayons (Sample No. 3)

1,[illegible] yards Yen 2[illegible].47 @ [illegible]9.5¢	-	[illegible]
Duty Ad Valorem 40% less 10%	-	29.22
Specific 40¢ per lb. - 161.1 lbs.	-	64.44
Packing- Yen 4.1 @ 39.5¢ - $1.62		
20% less 10%	-	.29
Excise Tax 3% on $175.11	-	5.25
Dumping Duty (Yen 209.87 @ 39.5¢ less [illegible] @ 29.4¢ current rate)	-	21.17
Freight & Insurance Yen 30.75	-	9.04
Total duties, freight & insurance		[illegible]
Invoice value of fabrics & packing	-	[illegible]
Bid down cost of fabrics	-	[illegible]
Bid down cost of fabrics per pound	-	[illegible]

36" Plaid Rayons (Sample No. 4)

1,[illegible] yards, Yen 26[illegible] @ 39.5¢	-	[illegible]	
Duty Ad Valorem 40% less 10%	-	[illegible]	
Specific 40¢ per lb. - 162.2 lbs.	-	[illegible]	
Packing, Yen 5.39 @ 39.5¢ - $ 2.13	-	[illegible]	
[illegible] Yen 20% less 10% - [illegible]	-	.38	.5
Excise Tax 3% on $218.43	-	6.55	8.1
Dumping Duty (Yen 274.80 @ 39.5¢ less [illegible] @ 29.4¢ current rate)	-	[illegible]	
Freight & Insurance, Yen 40.4[illegible]	-	[illegible]	[illegible]
Total duties, freight and insurance	-	[illegible]	195.8
Invoice value of fabrics & packing [illegible] duties, freight & insurance	-	[illegible]	
Bid down cost of fabrics	-	[illegible]	
Bid down cost of fabrics, per pound	-	[illegible]	

[illegible] FABRIC

Under most favoured nation treatment in [illegible]

[illegible]ts of shipments.

[illegible] Brocaded [illegible] [illegible]

1,[illegible] yards Yen [illegible]	-	[illegible]
Duty, ad Valorem 40% less 10%	-	[illegible]
Specific 40¢ per lb. - [illegible] lb.	-	72.[illegible]
Duty, Packing, Yen 4.5 @ 29.5¢ $ 1.78		
20% less 10%	-	[illegible].32 .4
Excise Tax 3% on $2[illegible].04	-	[illegible] [illegible]
Dumping Duty (Yen 273.8[illegible] [illegible]		
[illegible] @ 29.5¢ current rate)	-	27.92 34.8
Freight & Insurance, Yen [illegible]		[illegible]
[illegible] current [illegible]	-	$154.34 192.5¢
Total duties, freight & insurance	-	[illegible]
Laid down cost of fabrics	-	$[illegible]
Laid down cost of fabrics, per pound	-	$ [illegible]

54" Plain Rayon (Sample No. 6) - [illegible]

1,[illegible] yards, Yen 2[illegible].4 @ 29.5¢	-	[illegible]
Duty ad valorem 40% less 10%	-	$ 47.[illegible] [illegible]
Specific 40¢ per lb. - 2[illegible].1 lb.	-	88.44 [illegible]
Packing, Yen 5 @ 29.5¢ - 31.98		
20% less 10%	-	.[illegible] .4
Excise Tax 3% on $270.05	-	8.10 8.1
Dumping Duty (Yen 242.4 @ 29.5¢ less		
@ 29.5¢ current rate)	-	24.92 [illegible]
Freight & Insurance, Yen 41.44	-	11.5[illegible] [illegible]
Total duties, freight & insurance	-	$[illegible] [illegible]
Invoice value of fabric & packing	-	[illegible]
Laid down cost of fabrics	-	$2.91.96
Laid down cost of fabrics, per pound	-	$ 1.[illegible]

[illegible] Details (C)

[illegible]ate of Dilution.

Specific 40% p.r lb. - 160 lbs.	-	72.00	89.7
Packing, Yen 4.5 . 29.5%	)	1.78	
Excise Tax 3% on 9217.04	-	6.51	8.1
Sampling Duty (Yen 272.88 = 29.5% [illegible]			
= 29.5% on front rate			
Freight & Ins rance, Yen 22.5%			
Total duties, freight & insurance			
Landed down cost of fabrics			
Landed down cost of liquids, per pound			

[illegible]

Under most favored nation treatment in [illegible]

[illegible] of Shipments

[illegible] July, 1[illegible] - [illegible] Yen [illegible] [illegible]

[illegible] yards , Yen [illegible] [illegible] 39.[illegible] - [illegible]

Duty, ad Valorem 4[illegible] less 1[illegible] - [illegible] 9[illegible] [illegible]

specific 40[illegible] per lb. - [illegible] - [illegible] [illegible]

Packing, Yen 10 @ 39.5 - $3.95

[illegible] 20% less 10% [illegible] - [illegible] .71 [illegible] .8

Noise Tax 2% on $480.20 [illegible] - 14.41 7.1

Dumping Duty (Yen 690.25 @ 39.5¢ less [illegible]

2 29.5¢ current rate) - 7[illegible]

Freight & Insurance Yen [illegible] - [illegible]

Total duties, Freight & insurance - [illegible]

Invoice value fabrics & packing - [illegible]

Landed down cost of fabrics - [illegible]

" " " " " per yard - [illegible]

[illegible]

[illegible] ad valorem 4[illegible] less 10% - [illegible] 87.62 [illegible]

specific 40¢ per lb. less [illegible] - [illegible] [illegible]

Packing, Yen 4.6 @ 39.5¢ - $1.78

20% less 10% - [illegible] [illegible]

Tax 2% on $121.60 - 2.44 [illegible]

(yen 148.8 @ 39.5¢ less

10 current rate)

[illegible]

Under most favored nation treatment in
respect Custom Duties (Cont'd.)

Date of Shipments

30 July 1936, 27" Fancy printed brocaded Rayon [illegible]

			per cent of invoice value
1,000 yards, Yen 307.5¢ @ 39.5¢	-	$141.21	
Duty ad valorem 40% less 10%	-	54.28	46.[illegible]
Specific 40¢ per lb. - 109.7 lbs.	-	43.88	40.3
Packing, Yen 4.5 @ 39.5¢ - $1.78			
20% less 10%	-	.32	.3
Excise Tax 3% on $241.69	-	7.25	6.6
Dumping, Duty (Yen 372.[illegible] @ 39.5¢ less			
@ 29.3¢ current rate)	-	37.96	34.8
Freight & insurance, Yen 44.11	-	[illegible]	12.8
Total duties, freight & insurance	-	[illegible]	141.8
Invoice value of fabrics & packing	-	[illegible]	
Laid down cost of fabrics	-	$[illegible]	
" " " " ". per pound	-	$ 2.40	

27" Brocaded Rayon Taffeta (Sample No. 9

1,000 yards, Yen 14[illegible].3 @ 39.5¢	-	$[illegible]	
Duty, ad valorem 40% less 10%	-	[illegible].52	47.[illegible]
Specific- 40¢ per lb. 1[illegible].4 lbs.	-	43.76	10[illegible].4
Packing, Yen 4.5 @ 39.5¢ - $1.78			
20% less 10%	-	.32	.7
Excise Tax 3% on $[illegible]	-	3.64	8.3
Dumping Duty (yen 148.6 @ 39.5¢ less			
@ 29.3¢ current rate	-	15.18	34.8
Freight & insurance, Yen 1[illegible]	-	[illegible]	11.6
Total duties, freight & insurance	-	$ 86.49	[illegible]
Invoice value of fabric & packing	-	43.[illegible]	
Laid down cost of fabrics	-	$[illegible]	
" " " " " per pound	-	$ 1.[illegible]	

[illegible] WE CE [illegible] VI [illegible] IN [illegible]

under most fav red nation treat [illegible]

ate of [illegible]

1,000 yards, Yen 327.62 @ 29.5¢	=	[illegible]
Duty Ad valorem 40% less 10%	=	[illegible]
Specific 40¢ per lb. = 1[illegible]9.7 lb.	=	[illegible]
Wanting, Yen 4.5 @ 29.5¢ = $1.76		
20% less 10%		
Excise Tax 5% on ($41.69		
Dumping Duty (Yen 372.12 @ 29.5¢ less		

Invoice value of fabrics & packing

Laid down cost of fabrics

[illegible]

[illegible] treat[illegible]
respect Custom [illegible]

Date of Shipments

1[illegible] August, 1936, 28" Rayon satin (sample [illegible]

1,000 yards, Yen 376. @ 39.5¢	=	$14[illegible]	[illegible]
Duty, Ad valorem 40% less 10%	=	$ 53.47	47.4
Specific 40¢ per lb. - [illegible]		[illegible]	[illegible]
Packing- Yen 7.52 @ 39.5¢ - $ 2.97			
20% less 10%	=	.55	.5
Excise Tax , 3% on $293.84	=	8.82	7.8
Dumping Duty (Yen 383.52 @ 39.5¢ less			
29.4¢ current rate)	-	$38.74	34.4
Freight & insurance, Yen [illegible].4	-	[illegible]	[illegible]
Total duties, freight & insurance	-	[illegible]	[illegible]
Invoice value of fabrics & packing	-	[illegible]	
Laid down cost of fabrics	-	$322.21	
" " " " " per pound	-	$ 1.41	

No. 14	Weighted Crepe		
	Piece dyed		
	1929		$1.15
	Jan. 1930	$ 0.95	
	" 1931	0.75	
	" 1932	0.65	
	" 1933	0.50	
	" 1934	0.45	
	" 1935	0.40	
	" 1936	0.43	0.45
	Printed		
	1929		$1.45
	Jan. 1931	1.10	
	" 1932	0.90	
	" 1933	0.66	
	" 1934	0.63	
	" 1935	0.56	
	" 1936	0.58	0.65
No. 15b, [illegible]			
	Piece dyed		
	1929		$1.75
	Jan. [illegible]	[illegible]	
	" [illegible]	[illegible]	
	" [illegible]	[illegible]	
	" 1930	[illegible]	
	" 1936	[illegible]	0.70
	Printed		
	1929		$2.00
	Jan. [illegible]	[illegible]	
	" 1936	[illegible] (Feb)	0.90
No. 210, [illegible]			
	[illegible]		$1.85
	[illegible]	[illegible]	
	" [illegible]	[illegible]	
	" [illegible]	[illegible]	
	" 1936	[illegible]	0.75
	Printed		
	1929		$2.25
	Jan. [illegible]	[illegible]	
	" 1934	[illegible]	
	" [illegible]	[illegible]	
	" 1936	[illegible]	0.85

NEW YORK SPOT RAW COTTON, per pound - PART WOOL BLANKETS, 100 PAIRS

COTTON AND WOOL (NOT LESS THAN 5% WOOL) BLANKETS, 3" SATIN BINDING, 66" x 80", 3½ lbs per pair.

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS: UNITED STATES SELLING PRICE ~~Represents~~ 100 pairs	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY TARIFF ITEM ~~[illegible]~~ GENERAL: AD VALOREM	SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN ~~SELLING~~ PRICE
						35%	None	None		
(Discount 2½%) 1930 21 Jan.	17.40¢	$200.00	-	$200.00	$195.00	$68.25	-	-	$263.25	
FROM 17TH SEPTEMBER 1930						35%	30¢ per lb. (INCREASE 161% ON $200.00)			
1931 15 Jan.	10.10	162.33	-	162.33	162.33	56.82	105.00	(- 3%	324.15	
FROM 2ND JUNE 1931										
1932 17 Feb.	6.90	140.00	14.72	160.61	160.61	56.21	105.00	3.22	325.04	$255.00
From 7th APRIL 1932								3%		
1933 25 March	6.45	140.00	20.19	168.27	168.27	58.89	105.00	9.96	342.12	215.00
1934 1 Feb.	11.75	218.50	0.89	219.79	219.79	76.93	105.00	12.05	413.77	225.00
UNITED STATES PROCESSING TAX NOT INCLUDED IN VALUE FOR DUTY PURPOSES FROM 21ST JULY, 1934.										
1935 19 Feb.	12.65	205.00	0.08	205.04	186.07	65.82	105.00	10.77	369.66	225.00
INTERMEDIATE TARIFF						30%	25¢ per lb. ([illegible])			
1936 26 Feb.	11.25	174.48	-	174.48	174.48	52.34	87.50	9.43	323.75	225.00
28 Apr.	-	171.48	0.50	171.99	171.99	$51.60	87.50	9.33	320.42	225.00

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STATEMENT OF MILL SPREADS - PART WOOL (NOT LESS THAN 5% WOOL) BLANKETS

CANADIAN COTTONS LIMITED - 3.86 POUNDS PER PAIR

AMERICAN - 2½ POUNDS PER PAIR

DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE + 20% WASTE	CANADIAN SELLING PRICE BLANKETS PER YARD	MILL SPREAD
1931						
2 April.	10.50¢	-	-	12.60¢	73.19¢	60.59¢
3 Oct.	5.60	-	.06	6.79	68.65	61.86
1932						
12 Apr.	6.25	10.67	.21	8.56	68.65	60.09
29 June	5.55	14.58	.19	7.85	64.77	56.92
3 Sept.	8.90	10.91	.30	12.20	55.70	43.50
28 Oct.	6.55	10.84	.21	8.70	55.70	47.00
1933						
12 Apr.	6.70	20.28	.24	9.96	55.70	45.74
19 May	8.50	14.91	.29	12.07	56.99	44.92
8 July	10.25	5.25	.32	13.33	59.59	46.26
19 July	11.35	3.62	.35	14.53	58.29	43.76
4 Nov.	9.75	0.31	.29	12.08	58.29	46.21
1934						
20 Apr.	11.00	-	.35	14.58	58.29	43.71
1936						
1 Mar.	12.55	0.22	.38	15.55	58.29	42.74
13 Sept.	10.75	0.42	.32	13.34	58.29	44.95
1936						
16 Jan.	11.80	0.04	.35	14.58	58.29	43.71

AMERICAN DATE	SELLING PRICE BLANKETS PER YARD	COTTON + 20% WASTE	MILL SPREAD
1930			
21 Jan.	57.14¢	20.68¢	36.26¢
1931			
15 Jan.	46.38	12.12	34.26
1932			
17 Feb.	40.00	8.28	31.72
1933			
25 Mar.	40.00	7.74	32.26
1934			
1 Feb.	62.43	14.10	48.33
1935			
19 Feb.	58.57	15.18	43.39
1936			
26 Feb.	49.85	13.50	36.35

1
1424.3
Prelliminary - 168.7

NEW YORK SPOT RAW COTTON PER POUND - COTTON BLANKETS PER 100 PAIRS

COTTON PLAID BLANKETS, 72" x 84", 2½ yards per pair.

FABRICS

DATE	RAW COTTON SPOT PRICE PER POUND	UNITED STATES SELLING PRICE ~~1,000 YARDS~~ 100 PAIRS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY: TARIFF ITEM [redacted] GENERAL [redacted] AD VALOREM	SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN
						27½ %	None	None		
1930 21 Jan. (DISCOUNT 2½%)	17.40¢	$110.00	-	$110.00	$107.25	$29.49	-	-	$136.74	
	FROM SEPTEMBER 17th, 1930					TARIFF ITEM 553 35%	30¢ per lb.	(INCREASE OF 31.0% on $110.00)		
1931 15 Jan.	10.10	85.00	-	85.00	85.00	29.75	82.50	-	197.25	
	FROM JUNE 2nd, 1931							1%		
1932 17 Feb.	6.90	70.00	14.72	80.30	80.30	28.11	64.50	1.91	192.82	
	FROM APRIL 7th, 1932							3%		
1933 25 March	6.45	70.00	20.19	84.13	84.13	29.45	68.50	5.88	201.96	
1934 1 Feb.	11.75	120.00	0.59	120.71	120.71	42.25	66.50	7.26	252.72	
	UNITED STATES PROCESSING TAX NOT INCLUDED IN VALUE FOR DUTY PURPOSES FROM JULY 21st, 1934.									
1935 19 Feb.	12.65	110.00	0.02	110.02	98.02	34.31	82.50	6.44	221.27	
1936	INTERMEDIATE TARIFF					30%	25¢ per lb.			
26 Feb.	11.25	102.00	-	102.00	102.00	30.60	68.75	6.04	207.39	
28 Apr.	-	107.00	0.50	107.52	107.52	32.20	68.75	6.25	214.52	

STATEMENT OF MILL SPREADS - COTTON BLANKETS

CANADIAN COTTONS LIMITED - 3.32 lbs per pair

AMERICAN - 2.75 lbs. per pair.

DATE	NEW YORK SPOT RAW COTTON PER POUND	VALUE COTTON CAN. FUNDS INCLUDING EXCISE & 20% WASTE	CURRENCY EXCHANGE RATE	EXCISE TAX	CANADIAN SELLING PRICE BLANKETS PER POUND	MILL SPREAD
1929						
2 April	20.75¢		-	-	24.90¢	57.23	33.33¢
8 Oct.	18.65		-	-	22.38	57.23	34.85
1930						
17 Mar.	15.05		-	-	18.06	54.22	36.16
26 Sept.	10.35		-	-	12.42	51.20	38.78
1931						
2 Apr.	10.50		-	-	12.60	51.20	38.60
3 Oct.	5.60		-	.06	6.79	48.19	41.40
1932						
12 Apr.	6.25		10.67	.21	8.56	48.19	39.63
29 June	5.55		14.38	.19	7.85	45.18	37.33
3 Sept.	8.90		18.91	.30	12.20	48.19	35.99
28 Oct.	6.36		10.84	.21	8.70	48.19	39.49
1933						
12 Apr.	6.70		20.28	.24	9.96	48.19	38.23
19 May	8.50		14.91	.29	12.07	50.45	38.38
8 July	10.25		5.85	.32	13.33	51.20	37.87
4 Nov.	9.75		0.31	.29	12.08	51.20	38.12
1934						
9 Feb.	12.35		0.80	.38	15.64	52.71	37.07
20 Apr.	11.80		-	.35	14.58	52.71	38.13
1935						
1 Mar.	12.55		0.22	.38	15.55	52.71	37.16
13 Sept.	10.75		0.42	.32	13.34	49.70	36.36
1936						
16 Jan.	11.80		0.02	.35	14.58	49.70	35.12

AMERICAN DATE	SELLING PRICE BLANKETS PER POUND	RAW COTTON & 20% WASTE	MILL SPREAD
1930			
21 Jan.	40.00¢	20.88¢	19.12¢
1931			
15 Jan.	30.91	12.12	18.79
1932			
17 Feb.	25.46	8.29	17.17
1933			
25 Mar.	25.45	7.74	17.71
1934			
1 Feb.	43.64	14.10	29.54
1935			
19 Feb.	40.30	15.18	24.82
1936			
26 Feb.	37.09	13.50	23.59

CARPETS ENTITLED TO ENTRY UNDER BRITISH PREFERENTIAL TARIFF.

1,000 yards, 56" Tapestry piece goods.

DATE	UNITED KINGDOM SELLING PRICE 1,000 yds	VALUE FOR DUTY PURPOSES CAN. FUNDS @4.86 2/3	DUTY: TARIFF ITEM 572 BRITISH PREFERENTIAL AS PROVIDED 25%	DUTY: TARIFF ITEM 572 BRITISH PREFERENTIAL AS PROVIDED None Less 10%	EXCISE TAX NONE	INVOICE VALUE CAN. FUNDS	CURRENCY DUMPING DUTY	VALUE INCLUDING DUTY AND EXCISE TAX
1930								
(DISCOUNT 2½%) 1 Sept.	£170 -16-8	$810.60	$182.39	-	-	$810.60	-	$993.00
	FROM SEPTEMBER 17,1930		30%	10¢ sq. ft. less 10%	(INCREASE 171%)			
30 Sept.	170 -16-8	831.39	224.48	$270.00	-	831.39	-	1325.87
1931								
	FROM JUNE 8, 1931				1%			
16 July	150-0-0	730.00	197.10	270.00	$11.97	730.00	-	1209.07
1932								
	FROM APRIL 7, 1932				3%			
2 June	150-0-0	730.00	197.10	270.00	35.91	627.00	33.00	1163.01
	FROM OCTOBER 13, 1932		30%	5¢ sq. ft. less 10%				
15 Oct.	150-0-0	730.00	197.10	135.00	31.86	579.00	81.00	1023.96
1933								
13 July	133-6-8	648.89	175.20	135.00	28.77	648.89	-	987.86
1934								
10 Apr.	141-13-4	689.44	186.15	135.00	30.52	689.44	-	1040.91
	FROM APRIL 19th, 1934				1½%			
1935								
	FROM MAY 23rd, 1935		30%	3¢ sq.ft.	NONE			
1 Apr. to date.	141-13-4	689.44	186.15	81.00	-	689.44	-	956.59

CARPETS ENTITLED TO ENTRY UNDER DIRECT [illegible]

1,000 YARDS, 36" PLAIN & FRAME IMPERIAL WILTON

DATE	UNITED KINGDOM SELLING PRICE 1,000 YDS	VALUE FOR DUTY PURPOSES @ 4.06 2/3	DUTY: TARIFF ITEM 572 [illegible] AT [illegible] 25% [illegible] LESS 10%		EXCISE TAX RATE	INVOICE VALUE CAN. FUNDS	CURRENCY CONV. TO DUTY	VALUE INCLUDING DUTY AND EXCISE TAX
1930 (5% CASH DISCOUNT) 3 Sept.	£762-10-0	$3618.05	$814.06	-	-	$3618.05	-	$4432.11
	FROM SEPTEMBER 17th, 1930		30% LESS 10%	10¢ sq.ft.	(INCREASE 56¼%)			
30 Sept.	762-10-0	3710.82	1001.92	$270.00	-	3710.82	-	4982.74
1931	FROM JUNE 2nd, 1931				1%			
16 July	662-10-0	3224.16	870.52	270.00	43.65	3224.16	-	4408.33
1932	FROM APRIL 2nd, 1932				3%			
2 June	662-10-0	3224.16	870.52	270.00	130.94	2769.25	145.75	4186.46
	FROM OCTOBER 13th, 1932		30% LESS 10%	5¢ sq.ft.				
15 Oct.	662-10-0	3224.16	870.52	135.00	130.94	2357.25	357.75	4061.46
1934	FROM APRIL 19th, 1934				1½%			
1935	FROM MARCH 23rd, 1935		30%	5¢ sq.ft.	NONE			
1 Apr. to date	662-10-0	3224.16	870.52	135.00	-	3224.16	-	4229.68

APPRAISERS' BULLETIN No. 4462

INDEX SUBJECT

VALUATIONS UNDER SECTION

the CUSTOMS ACT.

For the guidance of Customs and Excise Officers. Provided however, that goods shall not be entered at less than their true invoice value.

H. B. Rilly

Commissioner of Customs.
DEPARTMENT OF NATIONAL REVENUE,
Ottawa 27th December, 1935.

CURRENT VALUES FOR DUTY -- (CLASS B .

No. 100040.

The Honourable the Minister of National Revenue has ordered that the valuations for duty purposes established under authority of Section 45 of the Customs Act on the following commodities be cancelled effective on and after the 1st January, 1936, insofar as they relate to importations from countries entitled to Intermediate or Most Favoured Nation Tariffs:

	Appraisers' Bulletin No.
[illegible] Furniture	3997
[illegible] Wiping Rags	3825
[illegible]llas	3828
[illegible] Rubber Goods	3836
[illegible] Lead Pencils	3880
[illegible] Jersey Cloth and Cotton Stockinette	3886

The above cancellations will apply to all goods imported or taken out of warehouse for consumption on and after January 1st, [illegible] also to goods previously imported for which no entry for [illegible]tion was made before that date.

APPRAISERS' BULLETIN NO. 3886.

INDEX SUBJECT

WOOL JERSEY CLOTH
and
COTTON STOCKINETTE

For the guidance of Customs and Excise Officers. Provided however, that goods shall not be entered at less than their true invoice value.

Chas. F. Blais

ASS'T COMMISSIONER OF CUSTOMS.
Department of National Revenue,
Ottawa, 7th June, 1932.

CURRENT VALUES FOR DUTY -(CLASS B).

File No. 171977.

WOOL JERSEY CLOTH and COTTON STOCKINETTE

By an Order in Council passed under Section 43 of the Customs [illegible] Honourable the Minister of National Revenue was authorized to [illegible] value for duty of Wool Jersey Cloth and Cotton Stockinette [illegible] has, under such authority, fixed the value for duty thereof [illegible] following advances on the true invoice value at the place of [illegible] in Canadian funds, or its equivalent in Canadian funds, [illegible] at the rate of exchange on the date of shipment:

Wool Jersey Cloth - 25 cents per lb.
Cotton Stockinette - 10 " " "

In the case of goods shipped on consignment without [illegible] prior to shipment, the value for duty shall be the value as [illegible] home consumption in the usual and ordinary course of trade [illegible] quantity and condition at the time and place of export, [illegible] into Canadian funds at the rate of exchange on the date [illegible] shipment plus the above advances.

The provisions of Section [illegible] of the Customs Tariff Act to apply, [illegible] goods shipped on consignment without sale prior to shipment will [illegible] subject to the same special duty as if the goods had been sold [illegible] shipment at aforesaid home consumption value.

The above values not to apply to importations bona fide pur- [illegible] on or before the 7th June, 1932, and imported and entered [illegible] Customs on or before the 7th July, 1932.

EXHIBIT No. 97[illegible]

STATEMENT SHOWING EFFECT OF CUSTOMS DUTIES [illegible] ITEM 568 and FIXED VALUATION [illegible] IN APPRAISERS BULLETIN No. 2686.

Knitted Wool Jersey Cloth from Great Britain

May, 1932

			Per Cent of Invoice Value.
100 lbs. @ 2/9 = £ 18-15-0			
Value for duty £18-15-0 @ $4.86 -2/3 =		$91.25	
Duty: British Preferential Tariff			
Advalorem 25% less 10%	=	$20.53	27%
Excise Tax 3% on $111.78	=	3.35	4
Dumping Duty (£18-15-0 @ $4.40 less (£18-15-0 @ $4.10	=	5.44	7
Duty and Excise	=	$29.32	38%
Invoice Value (£18-15-0 @ $4.11	=	77.06	
		$106.38	

August, 1932

100 lbs. @ 2/9 = £ 18-15-0			
Value for duty £18-15-0 @ $4.10 = 76.88			
plus fixed value (25¢ a pound) $25.00 =		$101.88	
Duty: British Preferential Tariff			
Ad Valorem 25% less 10%	=	$22.92	30%
Excise Tax 3% on $124.80	=	3.74	5
Dumping duty $101.88 less $76.88	=	25.00	32
		$51.66	67%
Invoice Value	=	76.88	
		$128.54	

No change in British Preferential Tariff rate on 22nd. March, 1932.

Knitted Wool Jersey Cloth from United States.

16 May, 1932.

Currency exchange rate 12.53%

100 lbs. @ $1.20 = $120.00 (U.S.)

			Per cent of Invoice Value
Value for duty $120.00 @ 112.53	=	135.08	
Duty (General) Ad Valorem 45%	=	60.78	45%
Excise Tax 3% on $195.79	=	5.87	4
Duty and Excise		$66.65	49%
Invoice Value		135.08	
		$201.66	

27 January, 1933

Currency exchange rate 16.5%

100 lbs. @ $1.20 = $120.00 (U.S.)

Value for duty $120.00 @ 116.25 = 139.50

plus fixed value (25¢ a pound) $25.00	=	$164.50	
Duty (General) Ad Val rem 45%	=	$ 74.02	53%
Excise tax 3% on $238.52	=	8.86	6
Dumping $164.50 less $139.50	=	25.00	18
Duty and Excise		$106.88	76%
Invoice Value	=	139.50	
		$246.38	

2 May, 1933

Currency exchange rate 14.00%

100 lbs. @ $1.20 = $120.00 (U.S.)

Value for duty $120.00 @ 114.00 = $136.80

plus fixed value (25¢ a pound) $25.00	=	$161.80	
Duty (General) Ad Valorem 45%		$ 72.81	53%
Specific 30¢ per pound	=	30.00	22
Excise tax 3% on $264.61		7.94	6
Dumping duty $161.80 less $136.80	=	25.00	18
Duty and Excise		$135.75	99%
Invoice Value		136.80	
		272.55	

Knitted Cotton Underwear from Japan

February, 1928 (prior to change)

			Per Cent of Invoice Value
100 lbs. @ yen 0.80 - Yen 80			
Value for duty Yen 80 @ 49.85¢	=	$39.88	
Duty: Intermediate Tariff			
Ad Valorem 25%	=	$ 9.97	42%
Excise Tax 3% on $49.85	=	1.50	6
Dumping duty $39.88 less (Yen 80 @ 29.5¢) $23.60	=	16.28	69
Duty and Excise		$27.75	117%
Invoice Value		23.60	
		$51.35	

April, 1928 (subsequent to change)

100 lbs. @ yen 0.80 - Yen 80			
Value for duty Yen 80 @ 49.85¢	=	$39.88	
Duty: Intermediate Tariff			
Ad Valorem 25%	=	$12.96	59%
Specific 25¢ per pound	=	25.00	106
Excise Tax 3% on $38.84	=	2.36	10
Dumping duty $39.88 less (Yen 80 @ 29.5¢) $23.60	=	16.28	69
Duty and Excise		57.60	244%
Invoice Value		23.60	
		$81.20	

KNITTED ARTIFICIAL SILK SWEATERS FROM ITALY

February, 1933

100 lbs. Lira 911

			Per Cent of Invoice Value
Value for duty lira 911 @ 6.33¢	=	$57.67	
Duty (Intermediate Tariff) Ad Valorem 25%	=	$14.42	25%
Excise Tax 3% on $72.09	=	2.16	4
Duty and Excise		$16.58	29%
Invoice Value		57.67	
		$74.25	

April, 1933

100 lbs. Lira 911

Value for duty lira 911 @ 6.33¢	=	$57.67	
Duty: Intermediate Tariff			
Ad Valorem 35%		$20.18	35%
Specific 25¢ per pound		25.00	44
Excise Tax 3% on $102.85		3.08	5
Duty and Excise		$48.26	84%
Invoice Value		57.67	
		$105.92	

Statement showing effect of Appraisers Bulletin No.3856 fixed valuation on Cotton Stockinette when imported by manufacturers of rubber foot-wear under Tariff Item 321.

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16 May, 1932. **Imports from United States.**

Currency exchange rate 12.53%

				Per Cent of Invoice Value
100 lbs. @ 19½¢	=	$19.50 (U.S.)		
Value for duty $19.50 @ 112.53	=	$21.94		
Duty (General) ad valorem 25%	=	$ 5.49		25%
Excise Tax 3% on $27.43	=	.82		4
Duty and Excise	=	$ 6.31		29%
Invoice value	=	21.94		
		$28.25		

29 August, 1932

Currency exchange rate 11.81%

100 lbs. @ 19½¢	=	$19.50 (U.S.)		
Value for duty $19.50 @ 111.81	=	$21.80		
Plus fixed value (10¢ a pound) $10.00	=	$31.80		
Duty (General) Ad valorem 25%	=	$ 7.95		36½%
Excise Tax 3% on $29.75	=	1.19		5½
Dumping duty $31.80 less $21.80	=	10.00		46
Duty and Excise	-	$19.14		88%
Invoice Value		21.80		
		$40.94		

EXHIBIT NO.

AMOUNTS OF CANADIAN CUSTOM'S DRAWBACK [illegible] SHOWN IN DOLLARS.

FISCAL YEAR	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35	1935-36	1936 (6 months)
EXPORT DRAWBACK								
Commodity								
Bags	$ 909,847.	$ 593,807.	$ 598,326.	$ 504,493.	$ 499,075.	$ 347,697.	$ 226,493.	$ 133,793.
Cloth	7,808.	10,672.	7,329.	17,790.	33,476.	45,319.	38,387.	32,669.
Clothing	19,306.	34,770.	24,364.	29,677.	33,594.	46,900.	60,074.	31,870.
Corsets	2,462.	8,696.	17,117.	1,084.	3,580.	6,070.	3,460.	569.
Gloves	10,514.	13,477.	2,248.	934.	1,700.	5,386.	2,360.	2,604.
Knitted Goods	10,636.	13,449.	12,597.	15,230.	17,657.	23,940.	103,222.	33,380.
TOTAL	$ 960,273.	$ 674,871.	$ 661,981.	$ 569,308.	$ 589,082.	475,312.	463,996.	234,885.
HOME CONSUMPTION DRAWBACK								
Tariff Item								
1010	$ 917.	$ 2,087.	$ 1,670.	$ 273.	584.	-	$ 4,756.	$ 1,480.
1012	80,836.	88,884	59,436	56,946.	55,297.	$ 68,297.	63,289.	20,113.
1013	17,242.	18,161.	15,263.	5,390.	10,671.	1,981.	2,504.	115.
1030	40,750.	53,040.	36,523.	43,940.	43,805.	32,467.	55,191.	10,652.
TOTAL	$139,745.	$ 142,172.	$ 112,892.	$ 106,849.	$110,357.	102,745.	125,740.	$ 32,400.
Grand Total	$1,100,018.	$ 817,043.	$ 774,873.	$ 676,057.	$699,439.	578,057.	589,736.	$267,285.

[illegible] IMPORTS OF [illegible] STOCKINGS, WHOLLY OR IN PART OF SILK, [illegible] FOR CONSUMPTION IN CANADA DURING THE FISCAL YEARS [illegible] APRIL 1st. to [illegible] 30th, 1936.

		Pairs	Value
Fiscal years	1920	68,[illegible]	[illegible]1,976
	1921	31,272	414,379
	1922	26,593	316,716
	1923	42,385	463,788
	1924	59,673	451,874
	1925	50,479	491,[illegible]
	1926	77,266	691,761
	1927	79,841	706,340
	1928	79,145	6[illegible]1,120
	1929	80,925	683,359
	1930	70,197	582,469
	1931	27,132	194,438
	1932	3,592	3[illegible],1[illegible]4
	1933	2,017	21,[illegible]77
	1934	1,039	1[illegible],938
	1935	689	10,515
	1936	963	11,[illegible]39
Apr.1st to Sept.30th.	1936	462	5,392

[illegible]NT OF C[illegible]L EXPO[illegible] TO JAPAN OF WOOD PULP DURING THE FISCAL [illegible] ENDED MARCH 31st, 1930 TO 1936.

Fiscal Year.	Wood pulp, sulphate.		Wood pulp, sulphite, bleached.		Wood pulp, sulphite, unbleached.	
	Cwt.	Value.	Cwt.	Value.	Cwt.	Value.
1930	44,430	$123,036	270,361	$ 843,339	610,204	$1,401,142
1931	15,193	38,235	284,336	859,844	682,232	1,477,883
1932	33,660	70,221	464,271	1,249,087	690,694	1,120,246
1933	7,091	11,495	134,078	241,012	470,434	545,673
1934	5,771	10,345	227,497	449,004	778,761	990,628
1935	9,755	19,620	344,112	896,695	647,760	952,848
1936	811	1,646	149,287	331,241	526,360	754,043

	Wood pulp, mechanically prepared.		Wood pulp, n.o.p.		Wood pulp screenings.	
	Cwt.	Value.	Cwt.	Value.	Cwt.	Value.
1930	---	$ ---	---	$ ---	815	$ 815
1931	---	---	---	---	11,360	12,288
1932	---	---	---	---	26,611	26,955
1933	---	---	---	---	11,301	9,656
1934	---	---	---	---	15,900	13,654
1935	---	---	101	292	---	---
1936	---	---	---	---	23,056	11,778

STATEMENT SHOWING THE IMPORTS FROM JAPAN BY PRINCIPAL ITEMS, NOT [illegible] IN CANADA, DURING THE [illegible] FROM JANUARY 1st TO SEPTEMBER 30th, 1935 and 1936.

Item.	Unit	Jan.1st to Sept.30th,1935. Qty.	Value.	Jan.1st to Sept.30th,1936. Qty.	Value.
[illegible]tton linters, ginned, ...	Lb.	305,550	$17,231	144,160	$ 5,985
[illegible]ed fabrics, cotton, bleached, not [illegible]oured, ...	Lb.	4,857	1,926	9,731	2,804
[illegible]ed fabrics, cotton, printed, n.o.p.	Lb.	2,589	1,247	12,848	3,385
[illegible]ed fabrics, cotton, piece dyed, n.o.p.	Lb.	19,588	7,919	40,305	10,347
[illegible]ed fabrics, cotton, (velveteens [illegible] corduroys)	Lb.	6,996	5,068	43,650	18,868
[illegible]ves, cotton, ...	$	---	6,043	---	8,414
[illegible]ting, cotton, n.o.p.	Lb.	6,220	4,423	14,759	7,169
[illegible]ers, tray cloths, bath mats, wash [illegible]s, table cloths, napkins, dresser [illegible]ers, of woven fabrics, wholly of [illegible]ton, ...	Lb.	4,654	3,419	33,407	12,051
[illegible]kerchiefs, cotton, ...	Lb.	5,075	3,359	48,045	22,531
[illegible] manufacturers, ...	Lb.	3,094	2,014	16,589	7,120
[illegible]ble fibre manufactures, ...	Lb.	2,591	2,110	30,442	9,291
[illegible], ...	Lb.	23,248	51,078	41,764	74,636
[illegible]fabrics of silk in the gum, not [illegible]ed or bleached, not less than 20 [illegible] width, weighing not more than [illegible] per 100 yd. to be degummed, [illegible] and finished in Canada, ...	Yd.	54,084	10,909	89,074	11,616
[illegible] fabrics, silk, wholly or part silk,	Yd.	102,148	36,322	114,262	34,480
[illegible] fabrics, silk, 26 inches in [illegible] or less, n.o.p.	Yd.	76,422	9,182	59,714	6,775
[illegible] fabrics, silk and artificial silk, [illegible] web, in lengths not less than [illegible] each for mfr. of neckties, [illegible] or mufflers, ...	$.	---	21,218	---	39,611
[illegible], silk, n.o.p.	Oz.	39,556	7,880	62,103	11,167
[illegible]niefs, silk, ...	Oz.	24,969	11,468	52,911	16,721
[illegible]nufactures, ...	Oz.	13,034	3,536	12,762	3,123
[illegible], yarns and warps, artificial [illegible], not coloured, ...	Lb.	15,400	4,138	12,980	3,576
[illegible]rics, artificial silk, ...	Lb.	34,472	37,236	250,731	129,430
[illegible], artificial silk, ...	$.	---	70	---	3,013
[illegible], seaweed, mosses & veg. fibres, [illegible] than cotton, n.o.p.	$.	---	2,529	---	3,146
[illegible] paper carpeting, ...	$.	---	37,012	---	20,855
[illegible] waste, ...	Cwt.	17,772	67,216	22,015	77,121
[illegible]rtions of unused fabrics, for [illegible]ture into wiping rags, ...	Cwt.	333	1,087	480	3,394
[illegible] rags and wiping waste, n.o.p.	Lb.	3,100	326	161,910	11,707
[illegible] nets and nettings of all kinds, [illegible] include such articles used for [illegible]men's purposes, ...	$.	---	64,922	---	39,730
[illegible] fabric, rubberized, ...	Lb.	---	---	7,889	1,513
[illegible] fabric, coated, or impregnated, [illegible], ...	Lb.	19	27	18,316	1,589
[illegible], coated or impregnated, composed [illegible] or in part of veg. fibre, ...	Lb.	1,508	647	5,954	443
[illegible], wholly or in part of silk, [illegible] or impregnated, n.o.p.	$.	---	45	---	524
[illegible], n.o.p.	$	---	9,086	---	54,329
[illegible] of wool, knitted and fulled, .	Doz.	100	83	947	739
[illegible]ies for the mfr. of hat bodies [illegible]ces, ...	$.	---	44,456	---	6,431
[illegible]ts, cap peaks, hatters' tips [illegible]en, cut to shape for mfr. of [illegible] caps, ...	$.	----	11,127	---	15,083
[illegible] shapes, knitted, crocheted, [illegible] or woven in a single piece,	$.	---	1,058	---	8,570

"continued".

...e.	Unit.	Jan.1st to Sept.30th, 1935. Qty.	Value.	Jan.1st to Sept.30th, 1936. Qty.	Value.
...gle, double or four shot corded ...oon, for use in making the ... on hats.....	$	---	$11,747	---	$ 7,210
...er boots.....	Pr.	11,138	4,080	819	104
...boots,.....	No.	---	---	1,698	1,621
...n blanks,.....	$.	---	117,881	---	59,953
...ons,.....	$.	---	150	---	12,094
...e, rackets.....	$.	---	1,491	---	3,107
...d paper,.....	$.	---	812	---	187
...tures of paper,.....	$.	---	9,907	---	9,825
...,electric,carbon filament,...	No.	33,153	2,475	205,788	5,893
...,electric, metal filament,...	No.	426,304	18,643	321,363	10,001
...e, hookless or zipper fasteners,	$.	---	3,333	---	64
...s of all kinds,.....	$.	---	1,538	---	13,199
...ia,.....	$.	---	22,084	---	18,712
...a,.....	$.	---	169,983	---	146,377
...oth brushes,.....	$.	---	22,972	---	20,759
...let brushes,.....	$.	---	7,067	---	10,332
...tons,.....	Gross	111,395	18,940	54,385	14,549
...ey boxes,.....	$.	---	18,020	---	30,505
...ses,.....	$.	---	7,666	---	11,380
...llery,.....	$.	---	18,311	---	18,639
...et books,.....	$.	---	6,554	---	10,038
...occo pouches, cigarette cases,	$.	---	6,116	---	8,163
...ellas,.....	$.	---	10,209	---	14,079
...ets,.....	$.	---	7,388	---	5,256
...pencils, non-propelling,.....	Gross	15,720	9,038	70,308	17,984
...d pencils, n.o.p.....	$.	---	8,493	---	14,963

985

EXHIBIT No.

Statement of importations from Japan

Cotton Fabrics

1936 'continued'

"A" Of a class or kind not made in Canada

Cotton Velveteen

Date of Entry	Yards		Value
9 June, 1936	1,199	Yen	697
13 June, 1936	4,229		1,789
18 June, 1936	2,163		1,066
21 July, 1936	1,507		919
27 July, 1936	10,513		5,920
25 August, 1936	3,137		1,555
17 September, 1936	147		108
18 September, 1936	302		164
	23,197	Yen	12,218

Cotton Crepe

1 June, 1936	20,220	Yen	2,397	
18 August, 1936	1,880		237	
31 August, 1936	4,600		654	
24 September, 1936	4,560		648	
	31,260	Yen	3,936	
TOTAL	54,457	Yen	16,154	$4,733.12

"B" Of a class or kind made in Canada

White Cotton Flannelette

20 May, 1936	1,880	Yen	281	
16 July, 1936	564		93	
	2,444	Yen	374	
Cotton Shirtings				
8 September, 1936	1,025	Yen	205	
Cotton suiting				
30 July, 1936	500	Yen	189	
TOTAL	3,969	Yen	768	$ 225.02
GRAND TOTAL	58,426	Yen	16,922	$4,958.14

See 4 5-41

INTO CANADA FROM JAPAN

MAY (ADDITIONAL) AND JUNE, 1936.

SATINS

May 4	3,660	yds	Plain Satin	Yen	679
	12,500	"	Coloured Satin		3,568
	1,920	"	Brocaded Satin		513
5	4,[illegible]	"	Plain & Coloured Satin		1,[illegible]
13	4,500	"	Coloured Satin		687
15	8,745	"	Plain & Coloured Satin		1,938
2[illegible]	6,000	"	" " " Yen		1,110
June 4	[illegible],300	"	" " " "		1,785
1[illegible]	7,[illegible]	"	" " " "		1,[illegible]
18	[illegible],000	"	" " " "		637
24	1,[illegible]	"	" " " "		374
	6[illegible],9[illegible]1				1[illegible],728

[illegible]

May 4	[illegible]	yds	Brocaded Taffeta	Yen	6,1[illegible]4
12	7,[illegible]	"	" "		757
13	[illegible],96	"	" "		[illegible]
15	11,635	"	" "		1,[illegible]
1[illegible]	4,380	"	" "		4[illegible]5
2[illegible]	24,720	"	" "		3,46[illegible]
21	20,610	"	" "		3,411
2[illegible]	3,000	"	" "		[illegible]
29	2,485	"	" "		4[illegible]
June 4	19,050	"	" "		[illegible]
8	4,[illegible]	"	" "		[illegible]
15	[illegible]	"	" "		747
17	1,[illegible]	"	" "		117
18	4,[illegible]	"	" "		516
19	9,[illegible]	"	" "		1,1[illegible]6
2[illegible]	7,[illegible]	"	" "		6[illegible]6
24	56,[illegible]	"	" "		7,566
	2[illegible]5,7[illegible]				[illegible],642

[illegible]

May 4	16,11[illegible]	yds	Plain Taffeta	Yen	2,7[illegible]4
12	2,[illegible]8	"	" "		2[illegible]1
15	1,[illegible]	"	" "		24[illegible]
18	4,[illegible]	"	" "		[illegible]
2[illegible]	[illegible]	"	" "		[illegible]7
21	[illegible]	"	" "		6,1[illegible]
2[illegible]	[illegible]	"	" "		[illegible]
29	[illegible]	"	" "		[illegible]
June 4	2[illegible],46[illegible]	"	" "		[illegible]
8	2,[illegible]	"	" "		26[illegible]
9	5,[illegible]	"	" "		6[illegible]1
1[illegible]	4,[illegible]	"	" "		[illegible]6
18	[illegible]	"	" "		[illegible]
19	12[illegible]	"	" "		[illegible]0
2[illegible]	[illegible]	"	" "		[illegible]
	16[illegible],94[illegible]				[illegible]

[illegible] 1,800 yds Crepe Yen 575
" 500 " Satin Crepe Stripes 343
[illegible] 250 " Flat Crepe 117
June 4 7,450 " [illegible] Crepe [illegible] 2,423
1[illegible] [illegible] " Striped Crepe 4,036
1[illegible] [illegible] " [illegible]
16,7[illegible] 7,6[illegible]

[illegible] 13

May 5 [illegible] yards [illegible] Fancy [illegible] Yen 191
" 4,[illegible]30 " Printed Bemberg [illegible]
[illegible] 1[illegible] " Moire [illegible]
June 4 2,[illegible] " Fancy Mixed Stripes 1,191
(8% Cotton)
[illegible] " Checks [illegible] 846
13 2,[illegible] " [illegible]ids [illegible] [illegible]
1[illegible] " Coloured Twills [illegible]
21,[illegible] [illegible]71

[illegible] 4[illegible]4,[illegible] Yards YEN 81,211

EXHIBIT No. 887

Statement of importations from Japan

Rayon Fabrics

1936 'continued'

Plain Rayon Taffeta

Date of Entry	Yards		Value
24 June, 1936	41,005	Yen	4,832
27 June, 1936	1,410		252
30 June, 1936	21,510		2,491
15 July, 1936	7,020		771
18 July, 1936	6,840		776
25 July, 1936	8,880		1,044
27 July, 1936	30,440		3,456
29 July, 1936	36,940		4,048
30 July, 1936	9,000		1,033
1 August, 1936	3,598		379
5 August, 1936	6,000		650
17 August, 1936	10,866		1,251
18 August, 1936	20,610		2,377
24 August, 1936	1,800		607
25 August, 1936	11,700		1,413
31 August, 1936	2,820		378
10 September, 1936	11,935		1,227
11 September, 1936	3,956		416
12 September, 1936	4,703		510
14 September, 1936	1,440		260
17 September, 1936	8,874		1,423
18 September, 1936	300		48
22 September, 1936	2,100		398
24 September, 1936	2,760		401
	256,505	Yen	32,441

Brocaded Rayon Taffeta

29 June, 1936	2,500	Yen	407
4 July, 1936	9,000		1,228
7 July, 1936	8,880		1,097
13 July, 1936	3,000		482
15 July, 1936	7,200		1,068
16 July, 1936	6,570		821
21 July, 1936	24,300		3,238
25 July, 1936	3,600		468
26 July, 1936	2,100		344
27 July, 1936	9,190		1,601
30 July, 1936	1,440		201
1 August, 1936	5,970		691
5 August, 1936	7,320		824
8 August, 1936	12,000		2,077
15 August, 1936	2,536		395
17 August, 1936	19,380		2,869
18 August, 1936	16,620		1,987
24 August, 1936	20,700		2,978
25 August, 1936	15,000		2,018
4 September, 1936	7,500		1,113
11 September, 1936	1,797		177
12 September, 1936	1,787		221
14 September, 1936	5,400		1,012
18 September, 1936	21,960		3,197
	215,750	Yen	30,481

Statement of importations from Japan

Rayon Fabrics

Plain Rayon Satin

Date of Entry	Yards	Value
10 June, 1936	5,220	Yen 1,009
27 June, 1936	977	210
29 June, 1936	8,880	1,866
30 June, 1936	33,435	7,216
16 July, 1936	4,800	880
18 July, 1936	4,500	860
21 July, 1936	7,380	1,224
27 July, 1936	12,000	2,440
29 July, 1936	2,436	556
1 August, 1936	3,600	832
5 August, 1936	24,720	5,401
15 August, 1936	1,500	295
17 August, 1936	250	195
24 August, 1936	15,900	2,968
26 August, 1936	400	169
29 August, 1936	4,200	784
2 September, 1936	3,000	600
4 September, 1936	1,200	454
11 September, 1936	6,720	1,241
12 September, 1936	2,922	561
14 September, 1936	18,900	3,955
18 September, 1936	4,919	895
24 September, 1936	750	161
	168,609	34,772

Brocaded Rayon Satin

29 June, 1936	3,600	Yen 1,270
15 July, 1936	9,000	2,275
21 July, 1936	3,000	541
30 July, 1936	2,400	592
5 August, 1936	3,900	1,147
24 August, 1936	6,000	1,615
4 September, 1936	3,000	840
14 September, 1936	120	21
	31,020	Yen 8,299

Cotton Back Rayon Satin

14 July, 1936	2,640	Yen 1,508
15 July, 1936	3,000	1,480
25 July, 1936	5,650	2,237
27 July, 1936	1,800	707
5 August, 1936	8,220	3,360
24 August, 1936	9,300	2,596
26 August, 1936	1,000	310
5 September, 1936	1,050	386
19 September, 1936	1,700	663
25 September, 1936	500	190
	34,860	Yen 13,237

Statement of importations from Japan

Rayon Fabrics

Miscellaneous

Brocaded Rayon Crepe

Date of Entry	Yards	Value
July 1936	3,300	Yen 1,751

Striped Rayon

July 1936	300	Yen 141
August 1936	750	510

Check Rayon

August 1936	3,000	Yen 455
September 1936	33,480	4,871

Fancy Printed Brocaded Rayon

August 1936	8,100	Yen 2,975

Rayon Plaids

September 1936	10,200	Yen 2,745

Fancy Rayon

August 1936	480	Yen 167
September 1936	1,450	411

Printed Rayon

July 1936	1,175	Yen 183
September 1936	5,850	1,484

Rayon Moire

July 1936	1,450	590

Bemberg Georgette Crepe

September 1936	3,000	1,400

Fujella Silk Rayon

July 1936	500	210

Plain Sheer Rayon

September 1936	500	216

Statement of importations from Japan

Rayon Fabrics

Rayon Flat Crepe

Date of Entry	Yards	Value
July 1936	3,986	Yen 1,372
September 1936	2,500	800
Cotton Back Rayon Twill		
July 1936	15,000	6,100
TOTAL MISCELLANEOUS	94,991	26,385
GRAND TOTAL	801,735	Yen145,615

@ 29.3¢ $42,664.61

EXHIBIT NO.

ANTIMICROBIAL SILK FABRICS SHIPPED BY CANADIAN MILLS,

1934 - 1935- 1936.

Shipments shown in yards.

	1934	1935	1936
January	1,714,173	2,646,493	2,570,[illegible]
February.....	1,[illegible]76,451	2,346,933	2,591,131
March	2,1[illegible]1,7[illegible]	2,880,024	2,654,569
April	2,[illegible]60,469	3,[illegible]6,141	3,1[illegible],[illegible]99
May	2,480,7[illegible]6	2,601,[illegible]7	2,614,764
June	1,6[illegible],271	1,987,944	2,2[illegible]0,59[illegible]
Total 6 months	11,[illegible]	1[illegible]	16,06[illegible],196
July.....	1,[illegible],154	1,794,[illegible]	
August	1,3[illegible],076	[illegible],473,125	
September	1,[illegible]6,614	2,744,[illegible]	
October	1,659,156	2,767,772	
November	1,545,894	1,923,[illegible]	
December	[illegible],056,339	2,1[illegible],[illegible]69	
Total 6 months	10,104,233	13,[illegible]61,615	
Grand Total	[illegible],357,055	29,[illegible],1[illegible]7	16,06[illegible],196

EXHIBIT NO.

STATEMENT OF IMPORTS FOR CONSUMPTION INTO UNITED STATES OF AMERICA FROM JAPAN

SILK FABRICS

	1932		1933			1934			1935		1936 (2 months)	
	Pounds	Value	Pounds	Value	Rates of Duty	Sq. Yards	Pounds	Value	Pounds	Value	Pounds	Value
TOTAL	1,228,245	$1,364,231	1,447,985	$1,488,740	-	-	1,410,339	$1,670,485	1,615,188	$2,066,438	271,046	$349,279
WOVEN FABRICS (EXCEPT PILE) NOT EXCEEDING 30" IN WIDTH												
Not jacquard-figured, all silk												
In the grey (in the gum or degummed)					60%	31,138	4,508	$ 4,822				
Bleached, printed or piece dyed					60%	429,191	40,603	74,014				
Yarn dyed					60%	8,530	1,309	1,504				
Total						468,859	46,420	$80,340	62,625	$95,097	6,827	$10,479
Jacquard-figured, all silk												
In the grey (in the gum or degummed)					65%	2,292	186	156				
Bleached, printed or piece dyed					65%	6,401	832	2,231				
Yarn dyed					65%	19	4	11				
Total						8,712	1,022	2,398	8,087	$20,102	214	$817
WOVEN FABRICS (EXCEPT PILE) EXCEEDING 30" IN WIDTH												
Not jacquard-figured, all silk												
In the grey (in the gum or degummed)					55%	11,076,808	1,024,088	$944,234				
Bleached, printed or piece dyed					55%	4,109,418	307,414	570,358				
Yarn dyed					55%	191,481	23,397	50,479				
Total						15,379,707	1,354,899	$1,565,071	1,529,796	$1,917,867	257,504	$325,619
Jacquard-figured, all silk												
In the grey (in the gum or degummed)					65%	4,584	440	374				
Bleached, printed or piece dyed					65%	51,626	6,555	21,195				
Yarn dyed					65%	-	-	-				
Total						56,210	6,995	21,569	13,742	$32,495	4,293	$11,865
VELVETS, PILE WHOLLY CUT OR WHOLLY UNCUT					65%	-	1,003	1,107	938	$877	2,208	$499

NOT LAUNDERING 30.

SOVEN MONTHS (Ex.

		1925		1924 (2 months)
	Pounds	Value	Pounds	Value
Not jacquard-figured, all silk				
In the gray (in the gum or degummed)	4,0[illegible]	21,130	4,304	4 4,044
Bleached, printed or piece dyed	[illegible]	54[illegible],437	40,405	7[illegible],014
Yarn dyed				
Total				
Jacquard-figured, all silk				
In the gray (in the gum or degummed)				
Bleached, printed or piece dyed				

Ex. 891

TEXTILES SUBJECT TO DRAWBACK FOR HOME CONSUMPTION.

Item No.	Goods	When subject to Drawback	Portion of Duty payable as Drawback.
1010	Cloths of wool, cotton silk, ramie or unions 50" or over in width and weighing not more than 7 ozs. per sq. yd., not rubberized or made waterproof	When used in the manufacture of macintosh clothing	50%
1012	Woven fabrics in the web	When used in the manufacture of linings for hats & caps, and in the manufacture of hat shapes and bonnet shapes made from buckram	99%
1013	Fabrics of silk and satin, embroidered or embossed chiffon, casket cimps & fringes	When used in the manufacture of burial caskets and burial robes	65%
1030 (a)	Materials n o p	When used exclusively in the manufacture of articles enumerated in Tariff Item 236	50%
1030 (b)	Woven fabrics wholly of cotton not bleached, mercerised or coloured, weighing not more than 7½ pounds per 100 yds.	When imported under the British Preferential Tariff and used exclusively in the manufacture of articles enumerated in Tariff Item 236	99%
1039	Cotton velveteen and cotton-back silk-pile velvet	When imported under the British Preferential Tariff and used exclusively in the manufacture of fancy boxes or cases	99%
1061	Woven fabric manufactured for covering the outside of books, of a class or kind not made in Canada	When used by bookbinders in binding books in their own factories.	99%

Total drawbacks 1935 = 559.736

CANADIAN COTTON TARIFFS - YARN

	COARSER THAN FORTIES		FORTIES AND FINER	
	Reciprocal	General	Reciprocal	General
Apr.23,1897 to July 1,1898	21.9%	25%	Free	Free
July 1,1898 to Aug.1,1898	18¾%	25%	"	"
	British Preferential	General	British Preferential	General
Aug.1,1898 to July 1,1900	18¾%	25%	Free	Free
July 1,1900 to Nov.30,1906	16-2/3%	25%	"	"

CANADIAN COTTON TARIFFS - CLOTH

	GREY		BLEACHED		COLOURED	
	Reciprocal	Gen.	Reciprocal	Gen.	Reciprocal	Gen.
Apr.23,1897 to July 1,1898	21.9%	25%	21.9%	25%	30.6%	35%
July 1,1898 to Aug.1,1898	18¾%	25%	18¾%	25%	26¼%	35%
	British Preferential	Gen.	British Preferential	Gen.	British Preferential	Gen.
Aug.1,1898 to July 1,1900	18¾%	25%	18¾%	25%	26¼%	35%
July 1,1900 to Nov.30,1906	16-2/3%	25%	16-2/3%	25%	23-1/3%	35%

REPORT OF

THE TARIFF BOARD

IN

REFERENCE NO. 83 - COTTON [illegible]

AND ARTIFICIAL SILK FABRICS

Report of

THE TARIFF BOARD

in

REFERENCE NO. 33 - COTTON YARNS, COTTON FABRICS AND ARTIFICIAL SILK FABRICS

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Fabrics

Report of

THE TARIFF BOARD

in

REFERENCE NO. 83 - COTTON YARNS, COTTON FABRICS,
AND ARTIFICIAL SILK FABRICS

On the 17th January, 1935, the Minister of Finance referred to the Tariff Board for inquiry and report, in accordance with the terms of The Tariff Board Act, Reference No. 83, being an application by His Majesty's Government in the United Kingdom in accordance with Articles 11 and 13 of the United Kingdom-Canada Agreement, to His Majesty's Government in Canada for a review of the Customs Duties on certain cotton yarns, cotton fabrics, and artificial silk fabrics as enumerated in Tariff Items 522, 522a, 522b, 522c, 523, 523a, 523b, 523c and 561.

The Tariff Items under review are as follows:

Tariff Item		British Preferential	Intermediate	General
522	Rovings, Yarns and warps wholly of cotton, not more advanced than singles, n.o.p. ..... and, per pound	12½ p.c. 2 cts.	15 p.c. 3½ cts.	22½ p.c. 4 cts.
522a	Rovings, yarns and warps wholly of cotton, not more advanced than singles, when imported by manufacturers of knitted goods, to be used in their own factories in the manufacture of knitted goods.....	12½ p.c.	15 p.c.	22½ p.c.

Tariff Item		British Preferential	Inter-mediate	General
522b	Yarns, wholly of cotton, coarser then number forty but exceeding number twenty, not more advanced than singles, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread and crochet, knitting, darning and embroidery cottons.....	7½ p.c.	15 p.c.	20 p.c.
522c	Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns, wholly or partially covered with metallic strip, generally known as tinsel thread.....	15 p.c.	22½ p.c.	25 p.c.
	and, per pound	2 cts.	3½ cts.	4 cts.
523	Woven fabrics, wholly of cotton, not bleached, mercerized, nor colored, n.o.p., and cotton seamless bags	17½ p.c.	20 p.c.	25 p.c.
	and, per pound	2 cts.	3½ cts.	4 cts.
523a	Woven fabrics, wholly of cotton, bleached or mercerized, not colored, n.o.p.	20 p.c.	22½ p.c.	27½ p.c.
	and, per pound	2 cts.	3½ cts.	4 cts.
523b	Woven fabrics wholly of cotton, printed, dyed or coloured, n.o.p.....	22½ p.c.	27½ p.c.	32½ p.c.
	and, per pound	2 cts.	3½ cts.	4 cts.

made representations.

5225 Yarns, wholly of			
then number forty			
but exceeding			
for use exclu			
in their			
in the man			
of cotton sewi			
and crochet, knitting,			
cotton.....	7½ p.c.	15 p.c.	20 p.c.
5226 Hosiery, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns, wholly or partially covered with metallic strip, generally known as			
linen thread.....	15 p.c.	22½ p.c.	25 p.c.
and, per pound	2 cents.	3½ cts.	4 cts.
Woven fabrics, wholly of cotton, not bleached, mercerized, not colored,			
and cotton	17½ p.c.	20 p.c.	[illegible]
	2 cts.	3½ cts.	4 cts.
[illegible]	[illegible]	[illegible]	[illegible]
and, per pound	[illegible]	[illegible]	[illegible]
[illegible] fabrics [illegible]			
[illegible]	[illegible]	[illegible]	[illegible]
and, per pound	[illegible]	[illegible]	[illegible]

Tariff Item		British Preferential	Intermediate	General
523c	Woven fabrics wholly of cotton with cut pile, n.o.p.	15 p.c.	27½ p.c.	32½ p.c.
	and, per pound.	...	3½ cts.	4 cts.
561	Woven fabrics wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p.	27½ p.c.	40 p.c.	45 p.c.
	and, per pound.	30 cts.	40 cts.	40 cts.

(The British Preferential rates, if they exceed 15 per cent ad valorem, are subject to a discount of 10 per cent. in accordance with the provisions of Section 5, subsections 1, 2, and 4 of the Customs Tariff Act.)

On this reference the United Kingdom Delegation, representing the United Kingdom producers of these certain cotton yarns, cotton fabrics and artificial silk fabrics, requests that the rates of duty applicable to these products be fixed in accordance with the terms of the United Kingdom-Canada Agreement, and claims that the United Kingdom is entitled to a reduction in the British Preferential rates of duty on the various items under review.

In the course of the inquiry the representatives of the United Kingdom cotton trade stated that they had no representations to make under Tariff Item 522b, and that in so far as Tariff Item 522c was concerned the only representations were relative to cotton braided lockstitch thread. As no cost data have been submitted to the Board on the commodities dutiable under Item 522b nor on any article other than cotton braided lockstitch thread under Item 522c, the Board has confined its investigation to those items on which the United Kingdom has made representations.

woven fabrics wholly or
in part of artificial
silk or similar
duced by chemical
processes, not to
contain wool, not
including fabrics in
chief part by weight
of silk, n.o.p. ... 37½ p.c. 40 p.c. 45 p.c.
and, per pound. 30 cts. 40 cts. 40 cts.

10 per cent ad valorem, are subject to a
4 of the Customs Tariff Act.)

on the various items under review.

Also, in so far as Tariff Item 5236 covering cotton cut pile fabrics is concerned, the Board has restricted its investigation to those cotton cut pile fabrics known as cotton corduroys and cotton velveteens, as no cost data nor other representations have been received from the United Kingdom producers of other types of cotton cut pile fabrics.

In pursuance of the Minister's reference, the Board has made the necessary inquiry in so far as Part I - Cotton Yarns and Part II - Cotton Fabrics are concerned, and submits the following report: In so far as Part III - Artificial Silk Fabrics is concerned, the Board is making the necessary inquiry and, pending the securing of certain additional data to enable the completion of the Investigation, the Board submits the following interim report:

[illegible]

[illegible]

Cotton Institute of Canada

PUBLIC INQUIRY

In accordance with Section 4, subsection 5, of the Tariff Board Act, the Minister's reference was made the subject of public inquiry at Ottawa on the 3rd, 4th, 9th, 10th and 11th December, 1935. In addition to the public inquiry, sittings in camera were held on the 4th, 5th, 6th, 9th, 10th and 11th December, 1935.

REPRESENTATION:

The following persons were present at the public inquiry:

In Support of the Application:

J. Nelson H. G. Hughes E. Copley S. W. Lacey	Cotton and Artificial Silk Textile Delegation
K. A. Greene	for Cotton and Artificial Silk Textile Delegation
F. W. Field	H. M. Senior Trade Commissioner
H. McLadyen	Joshua Hoyle & Sons Ltd. and J.F.H. Roberts
E. Foster	British Agent
J. M. Smibert	British Agent
M. J. Patton	for Johnson and Johnson Limited

In Opposition to the Application:

D. Hallam W. M. Berry	Primary Textiles Institute
A. V. Young R. G. Tolmie G. B. Gordon W. J. Whitehead W. S. Burrill	Cotton Institute of Canada

MR. M...

In accordance with section [illegible], subsection 6, of [illegible] Tariff Board act, the Minister's reference was made the [illegible] of public inquiry at Ottawa on the 3rd, 4th, 9th, [illegible] and 11th December, 1925. In addition to the public [illegible] hearings in camera were held on the 4th, [illegible], [illegible], 10th and 11th December, 1925.

[illegible]:

The following persons were present at the [illegible] inquiry:

[illegible] Support of the application:

[illegible] Nelson [illegible] G. Hughes [illegible] [illegible] W. Lacey	Cotton and Artificial Silk
[illegible] A. Greene	for Cotton and Artificial Silk Textile Delegation
[illegible] Field	H. M. Senior Trade Commissioner
[illegible] McFadyen	Joshua Hoyle & Sons Ltd. and T.W.H. Roberts
[illegible]	
[illegible]	
[illegible] J. Patton	for Johnson and Johnson Limited

[illegible]:

[illegible]	
[illegible]	
[illegible]	
[illegible]	
[illegible]	
[illegible]	
[illegible]	

In Opposition to the Application: (Cont'd).

H. D. Roberts	Dominion Textile Company Limited
E. D. MacPhee	for Cotton Institute of Canada
R. E. Loper G. F. Van Blarcom	Ralph E. Loper Company
W. P. MacDougall P. R. Watson	Silk Association of Canada
G. E. Nichol	Macdonald, Currie and Company
R. W. Wilzner	Cotton Threads Limited
P. Fortin A. Bastien	United Textile Workers, Three Rivers
N. Linnett F. B. Foster B. Taylor	Courtaulds (Canada) Limited
L. E. Maynard	for Canadian Celanese Limited
W. McC. Cameron C. W. Palmer	Canadian Celanese Limited

Watching for Application:

M. J. Patton	for Aberfoyle Manufacturing Company
W. A. Kennedy	Aberfoyle Manufacturing Company
C. W. George	Canadian Manufacturers Association
D. H. Gibson	Robert Simpson Company

The following persons were present at the sittings in camera:(1)

In Support of the Application:

J. Nelson H. G. Hughes E. Copley R. W. Lacey	Cotton and Artificial Silk Textile Delegation
K. A. Greene	for Cotton and Artificial Silk Textile Delegation
F. W. Field	H.M.Senior Trade Commissioner

Courtaulds (Canada) Limited

Canadian Celanese Limited

following persons were present at the

(1)

The sittings held in camera on the 4th, 5th, 6th and 11th December, 1938, were attended by both the United Kingdom and Canadian Delegations. The sitting held in camera on the 9th December was attended by the Canadian Delegation only, and the sitting held in camera on the 10th December by the United Kingdom Delegation only.

In Opposition to the Application:

D. Hallam W. M. Berry	Primary Textiles Institute
A. V. Young H. G. Tolmie G. E. Gordon W. J. Whitehead	Cotton Institute of Canada
H. D. Roberts	Dominion Textile Company Limited
E. D. MacPhee	for Cotton Institute of Canada
R. E. Loper G. F. Van Blaroom	Ralph E. Loper Company
P. R. Watson	Silk Association of Canada
J. H. Nichol	Macdonald, Currie and Company

The sittings held in camera on the [illegible] 1935, were atte[illegible] [illegible]dian delegations. The sitting [illegible] member was attended by the Gene[illegible] [illegible] sitting held in camera on the 1[illegible] [illegible]member by the United [illegible] delegation only.

[illegible] Opposition to the Association:

[illegible]	
W. M. Berry	Primary Textile Institute
[illegible]	
H. G. Tolmie	
[illegible]	
W. J. Whitehead	
[illegible]	
A. D. MacRae	for Cotton Institute of Canada
[illegible]	
O. M. Van Blaroom	[illegible]
[illegible]	
[illegible]	

TRANSCRIPT OF EVIDENCE:

A copy of the official verbatim transcript of the evidence tendered and proceedings at the public inquiry is appended hereto as Appendix III, in accordance with Section 4, subsection 6, of The Tariff Board Act.

A copy of the official verbatim transcript of the evidence tendered and proceedings at the sitting held in camera is appended hereto as Confidential Appendix IV, in accordance with Section 5, subsection 10, of The Tariff Board Act.

Part II APPENDED INFORMATION

In addition to evidence before mentioned, the Board appends hereto, as Appendix I, further information relating to the reference, in accordance with Section 4, subsection 6, of The Tariff Board Act.

Information submitted in confidence in accordance with Section 5, subsection 10, is appended as Confidential Appendix II, as is also Confidential Appendix A dealing with the costs of production.(1)

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(1) Some information relating to Part III - Artificial Silk Fabrics has been filed with the Board under Reference No.38 - Artificial Silk Yarns, and is appended to the Board's report in that reference.

[illegible] the official verbatim transcript of [illegible] proceedings at the public inquiry [illegible] appendix III, in accordance with section 4, subsection 6, of The Tariff Board Act.

A copy of the official verbatim transcript of [illegible] in camera is appended hereto as Con[illegible] in accordance with section 5, sub[illegible] Board Act.

In addition to evidence before mentioned, the [illegible] Board appends hereto, as Appendix I, further information [illegible] subsection 6, of The Tariff Board Act.

[illegible]

1/ [illegible]
Fabrics has been filed with the Boar[illegible]
No.38 - Artificial Silk Yarns. See [illegible]
Board's report in that refere[illegible]

COTTON YARNS, COTTON FABRICS AND ARTIFICIAL SILK FABRICS

INTRODUCTION

Owing to the number of Tariff Items under review in this reference and the variety of products involved, it has been deemed advisable to subdivide this report into three parts.

Part I	-	Cotton Yarns
Part II	-	Cotton Fabrics
Part III	-	Artificial Silk Fabrics which include fabrics which are mixtures of artificial silk and cotton, as well as fabrics of all artificial silk.

In order that as far as possible each separate part may be considered as a separate report, without any reference to the other parts, a certain amount of repetition is unavoidable. The Summary at the end of the report gathers in one section all the findings of fact.

NOTE: As previously mentioned, Part III - Artificial Silk Fabrics is an interim report only.

Owing to the number of textile items under review in this re[illegible] of products involved, it has been deemed advisable to subdivide this [illegible]

Part I	-	Cotton Yarns
Part II	-	[illegible]
[illegible]	-	Artificial Silk Fabrics which include fabrics which are mixtures of artificial silk and cotton, as well as fabrics of all artificial silk.

In order that as far as possible each separate part may be considered as a separate [illegible] a certain amount of repetition is unavoidable. [illegible] one section all the findings of fact. [illegible] interim report only.

PART I - COTTON YARNS

The cotton yarn items referred to the Board for review under this Reference are:

	British Preferential	Intermediate	General
Item 522 - Rovings, yarns and warps wholly of cotton, not more advanced than singles, n.o.p.	12½ p.c.	15 p.c.	22½ p.c.
and, per pound....	2 cts.	3½ cts.	4 cts.
Item 522a - Rovings, yarns and warps wholly of cotton, not more advanced than singles, when imported by manufacturers of knitted goods, to be used in their own factories in the manufacture of knitted goods...	12½ p.c.	15 p.c.	22½ p.c.
Item 522b - Yarns, wholly of cotton, coarser than number forty but exceeding number twenty, not more advanced than singles, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread and crochet, knitting, darning and embroidery cottons.....	7½ p.c.	15 p.c.	20 p.c.
Item 522c -Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns,, wholly or partially covered with metallic strip, generally known as tinsel thread.....	15 p.c.	22½ p.c.	25 p.c.
and, per pound.....	2 cts.	3½ cts.	4 cts.

(The British Preferential rates, if they exceed 15 per cent, ad valorem, are subject to a discount of 10 per cent, in accordance with the provisions of Section 5, subsections 1, 2 and 4 of The Customs Tariff Act.)

Item 322 - Rovings, yarns and warps wholly of [illegible] more advanced [illegible]			
[illegible]		5 p.c.	22½ p.c.
and, per pound...	2 cts.	2½ cts.	4 cts.
Item 322a - Rovings, yarns and warps wholly of cotton, not [illegible]			
singles, when imported by manufacturers of knitted goods, to be used in their own factories in the manufacture of knitted goods...	16½ p.c.		
Item 322b - Yarns, wholly of cotton, coarser than number forty but exceeding number twenty, not more [illegible] when imported by manufacturers for use exclusively in their own factories in the manufacture of cotton sewing thread and darning and embroidery		7½ p.c.	15 p.c.
Item 322c -Rovings, yarns and warps wholly of cotton, including the threads, cords and twines generally used for sewing, stitching, [illegible]			
Yarns, wholly or partially covered with metal [illegible]			

As explained at the beginning of this report, no representations having been received from the United Kingdom Delegation with reference to Tariff Items 522b and 522c, with the exception of a specialized product known as cotton braided lockstitch thread, no review has been made by the Board of these two items. Cotton braided lockstitch thread is considered.

While Items 522b and 522c are not being reviewed, the imports under these items should be considered when the market in Canada for cotton yarn is being examined. Cotton yarns also enter Canada under the following additional Tariff Items which are not included in the present reference but which have a bearing on the market in Canada for cotton yarn:

	British Preferential	Intermediate	General
Item 522d - Yarns and warps wholly of cotton, mercerized, number forty and finer, imported, under regulations prescribed by the Minister, for sale to manufacturers, to be further manufactured in their own factories....	Free	25 p.c.	25 p.c.
Item 522e - Cotton sewing thread yarn and crochet, knitting, darning and embroidery yarn, in hanks, when imported by manufacturers for use exclusively in their own factories in the manufacturing of spooling of cotton sewing thread and crochet, knitting, darning and embroidery cottons	7½ p.c.	15 p.c.	20 p.c.

[illegible] not known as cotton [illegible] treated

[illegible]

[illegible]

While Items 5554 and 5554 are not being reviewed,

[illegible]

[illegible]

[illegible]

[illegible]tion on the market in Canada for cotton yarn:

Preferential margins General

[illegible] 5554d	- Yarns and warps wholly of cotton, mercerized, imported, under regulations prescribed by the Minister, for sale to manufacturers, to be further manufactured in their own factories....	Free	25 p.c. 25 p.c.
[illegible] 554e	- Cotton sewing thread yarn and crochet, knitting, darning and embroidery yarn, in hanks, when imported by manufacturers for use exclusively in the manufacturing of spooling or cotton sewing thread and crochet, [illegible]		

	British Preferential	Intermediate	General
Item 1[illegible] - Yarns and warps, wholly of cotton, number forty and finer, when imported by manufacturers of mercerized cotton yarns, for use exclusively in the manufacture of mercerized cotton yarns, in their own factories			
Until Dec.31,1933	Free	Free	Free
Thereafter..	Free	15 p.c.	15 p.c.
Item 793 - Yarns and warps, wholly of cotton, number eighty and finer, two-ply, gassed, of a class or kind not made in Canada, imported by manufacturers of woven fabrics for use exclusively in their own factories in the production of woven fabrics...	Free	10 p.c.	15 p.c.
Item 797 - Yarns, wholly of cotton, number forty and finer, not more advanced than singles, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread	Free	10 p.c.	15 p.c.

TARIFF HISTORY:

The Tariff Items and rates of duty applicable to yarns have been changed several times in the last ten years. The entire classification was rewritten in 192[illegible], and since then the rates of duties have been altered twice and several items have been reclassified. The rates of duties on cotton yarns require to be borne in mind in examining various tables in subsequent sections dealing with trade statistics.

factories
Until Dec.31,1938 Free

- Yarns and warps, wholly of cotton, number eighty and upwards, of a class or kind not made in Canada, imported by manufacturers of woven fabrics for use exclusively in the production of woven fabrics... Free 10 p.c. 15 p.c.

- Yarns, wholly of

advanced than eighty,

manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thr

Table 1 (Pages 23 to 38) traces the variation rates of duties and the variations in classification for the nine Tariff Items covering importation of cotton yarns from November 30, 1906, to the present.

AD VALOREM EQUIVALENT OF COMPOUND AD VALOREM AND SPECIFIC DUTIES

In order that the weight of the compound ad valorem and specific duties may be clear, the average duty collected under the British Preferential Tariff on importations as reported in the Trade of Canada has been calculated for Tariff Items 522 and 522c, the two cotton yarn items with compound rates.

Average Ad Valorem Equivalent of Compound Duties on Cotton Yarns

Fiscal Years	Item 522 Cotton yarn, singles n. o. p.	Item 522c Cotton Yarns, n. o. p.
	- Per Cent -	
1929	11.5 (1)	15.0
1930	11.8 (1)	15.0
1931	12.3	16.4
1932	15.8	19.6
1933	17.4	19.2
1934	16.1	18.6
1935	15.8	19.2

(1) [illegible] but the [illegible] cotton [illegible]

During these years cotton yarns, singles, n.o.p., were dutiable under three separate Tariff Items. The rate of duty shown here is the average rate collected on importation under the two dutiable items. Importations of finer than 40's (Free - B.P.) are not included. See Tariff History Item 522.

PRODUCTION IN CANADA

Cotton yarn was spun in Canada in 1935 by the following 15 companies operating 30 mills:

Companies	Mills at	
Canadian Cottons, Limited	Marysville,	N.B.
	Milltown,	N.B.
	St.John,	N.B.(1)
	Canada Mill,	Cornwall
	Dundas Mill,	Cornwall
	Stormont Mill,	Cornwall
	Hamilton	
Cosmos Imperial Mills Limited	Yarmouth,	N.S.
	Hamilton	
Dominion Fabrics Limited	Welland (2)	
Dominion Textile Company Ltd. (3)	Sherbrooke,	
	Magog,	
	Montmorency,	
	Hochelaga,	Montreal
	Merchants,	Montreal
	Mount Royal,	Montreal
	Drummondville (4)	
The Montreal Cottons Limited	Valleyfield	
(Controlled by Dominion Textile Company Limited)		
Empire Cotton Mills, Limited	Welland	
(Subsidiary Woods Mfg. Co.)		
The Hamilton Cotton Company Limited	Hamilton	
	Hamilton (5)	
The Wabasso Cotton Company Limited	Shawinigan (6)	
	Three Rivers	
The Esmond Mills Limited	Granby	
Goodyear Cotton Co. of Canada Limited	St.Hyacinthe	
Kingsby Mfg. Co., Limited	Brantford	
Glendale Spinning Mills, Limited	Brantford	
(Subsidiary Shipman-Holton)		
J. H. Walkie Company Limited	Hamilton	
Jos. Simpson Sons, Limited	Toronto	
York Knitting Mills, Limited	Toronto	

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(1) Cornwall and York Cotton Mills, a subsidiary of Canadian Cottons, Limited.

(2) Dominion Yarns Limited, a subsidiary of Dominion Fabrics Limited.

(3) In 1934 two other mills were operated by Dominion Textile Company Limited - St. Ann's and Verdun. These are now closed but the machinery is being used in other mills.

(4) Drummondville Cotton Co., a subsidiary of Dominion Textile Company Limited.

(5) Trent Cotton Company Limited, a subsidiary of The Hamilton Cotton Company Limited.

(6) The Shawinigan Cotton Company Limited, a subsidiary of The Wabasso Cotton Company Limited. In addition there is a second plant belonging to The Shawinigan Cotton Company Limited in Three Rivers but this mill does not spin cotton yarn. It further processes the yarn spun at Shawinigan - bleaching, mercerising and yarn dyeing.

[illegible] Imperial Mills Limited

[illegible]ion Textile Company Ltd. (3)

[illegible]
[illegible]
[illegible]

The published source of information on the production of cotton yarn in Canada is the report of the Dominion Bureau of Statistics on the Cotton Textile Industries in Canada. The data reported to the Dominion Bureau of Statistics from which this Report is compiled are for the fiscal years of the various companies. These fiscal years of Canadian cotton companies vary so widely that the data included in the Dominion Bureau of Statistics report for 1934 cover production reports for months ranging from July, 1933, to March 1935. Thus the printed figures, while useful to illustrate the general trend of production over a period of years, are not sufficiently accurate as a measure of production in any one calendar year for comparison with importations into the Canadian market.

In order to overcome this difficulty the Primary Textiles Institute has made a complete survey of the Canadian cotton production for the calendar year 1934, and unless otherwise specifically mentioned, all production data are taken from this survey.

The total of all cotton yarn produced in Canada in 1934 was as follows:(1)

Count of Yarn	No. of Co's. Spinning	Production Lbs.	Percentage of Total
Up to 20's	15	71,052,759	58.0
21's to 40's	12	48,739,406	39.8
Over 40's	6	2,763,041	2.2
Total	15	122,555,206	100.0

(1) Table 1 in Confidential Appendix A shows the amount of cotton yarn spun by counts by each of the 15 companies. This table also shows cotton yarn spun 41's, to 60's, 61's to 100's, 101's to 120's, and over 120's.

[illegible]

[illegible] Canada. The data reported to the Dominion Bureau of [illegible] statics from which this Report is compiled are for the [illegible] fiscal years of the various companies. Th[illegible] Canadian cotton companies vary so widely that the data [illegible]

[illegible] to March 1935. Thus the printed figures, while [illegible] years, are not [illegible]

[illegible] stations into the Canadian market.

In order to overcome this difficulty the [illegible] are taken from this survey.

[illegible] in 1934 was as follows:[1]

	No. of Co's.	Lbs.	% of Total
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]

In this connection it should be noted that in the United Kingdom in 1933 the total cotton yarn production was 1,150 million pounds (excluding waste yarns) and that the relative production of the different counts was as follows:

County of Yarn	Per Cent of Total Weight Produced
Up to 20's	37.4
Over 20's and up to 40's	41.8
40's [illegible] 56's	10.7
56's [illegible] 80's	7.0
80's [illegible] 120's	2.9
Over 120's	.2
[illegible]	100.0

Of the 122,000,000 lbs. of cotton yarn spun in Canada during 1934, only 21,157,998 was sold in the form of yarn. The purpose for which this yarn was sold is shown in the following table:

(1)

Total Yarn Sales by Cotton Yarn Spinners
1934 - Pounds

Knitted goods			9,084,650
Weaving & Insulating -	Grey	4,943,419	
	Bleached	136,658	
	Dyed	1,830,979	6,911,056
Mercerized or gassed			109,224
Mop			659,857
Thread, Cord, Twine, Rope (including Tire Cord)			4,393,211
			21,157,998

The above sales figures can be further subdivided in so far as item of "Weaving and insulating" is concerned, because it is known that 2,900,392 lbs. of yarn were purchased by

(1) These figures of cotton yarn sales do not include any sales or transfers of yarns or rovings to mills owned, operated or controlled by the company spinning the yarn.

[illegible]

[illegible] the United Kingdom in 1924 the total cotton [illegible] was 1,190 million pounds [illegible]

[illegible] tive production of the different counties was [illegible]

Up [illegible]	[illegible]
[illegible] 's and up to 40's	41.6
40's 56's	10.7
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]

Of the 122,000,000 lbs. of cotton yarn spun in [illegible] following table:

(1)

Total Yarn Sales by Cotton Yarn Spinners
1924 - Pounds

[illegible] ing & Insulating - Grey	4,948,410	
Dyed	1,830,070	6,911,056
[illegible] erized or gassed		108,224
[illegible] ad, Cord, Twine, Rope [illegible] olushing Tire Cord)		[illegible]

[illegible] e sales figures can be [illegible]

certain cotton companies to be woven into cotton goods. This amount would not include all yarn purchased for weaving, however, as cotton yarn is also used in weaving so-called narrow fabrics (tape, webbing, etc.) and also for weaving in conjunction with other yarns, woollen, artificial silk, etc.

The companies which sold yarns for the manufacture of knitted goods in 1934 comprised:

Canadian Cottons, Limited
Dominion Yarns Limited
Dominion Textile Company Limited
The Montreal Cottons Limited
The Hamilton Cotton Company Limited
The Wabasso Cotton Company Limited

In addition to sales of yarn for knitted goods, amounting to 9,984,650 lbs., by the six companies listed above, yarns for knitted goods were spun by four additional companies whose entire output, 3,904,278 lbs., was used in their own knit goods plants:

Glendale Spinning Mills, Limited
J. R. Moodie Company Limited
Jos. Simpson, Sons, Limited
York Knitting Mills, Limited

The companies which sold cotton yarn other than yarn for knitted goods in 1934 comprised:

Canadian Cottons, Limited
Cosmos Imperial Mills Limited
Dominion Yarns Limited
Dominion Textile Company Limited
The Montreal Cottons Limited
The Hamilton Cotton Company Limited
The Wabasso Cotton Company Limited
York Knitting Mills, Limited

Thus of the total cotton yarn production in 1934 of 122,000,000 lbs., 21,000,000 lbs. were sold, and 4,000,000 lbs. were used by knit good companies spinning their own cotton yarn, leaving about 97,000,000 lbs. of cotton yarn which was subsequently woven into cloth by the companies which spun the yarn. These yarns were used in (1)

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(1) The entire 97,000,000 lbs. would not necessarily be used in 1934. Stocks on hand would alter the figure somewhat.

weaving cotton fabrics, cotton and artificial silk fabrics, as well as small quantities of cotton and wool, cotton and asbestos, and impregnated cotton fabrics. Only a fraction of one per cent of this amount of yarn was used by them in the weaving of so-called narrow fabrics.

Table 2 (Page 36) shows the figures given in the Dominion Bureau of Statistics Report on the Cotton Textiles Industry on cotton yarn spun for sale for the years 1926 to 1934, inclusive. As explained in an earlier paragraph, these figures do not relate strictly to the actual production in any one calendar year, and the table is included merely to indicate the trend in output during the last nine years.

IMPORTS OF COTTON YARNS

Total imports into Canada of cotton yarns under the nine Tariff Items quoted on Pages 10, 11 and 12 amounted in 1934 to 4,775,826 lbs., of which 4,432,712 lbs. came from the United Kingdom, 321,599 lbs. from the United States, and 21,515 lbs. from all other countries.

It has been pointed out in an earlier section of this Report that the present reference is dealing specifically with only two of the nine cotton yarn Tariff Items, viz.: Item 522, cotton yarns, singles, n.o.p., and Item 522a, cotton yarns, singles, for the manufacture of knitted goods. Total imports under these two Items in 1934 amounted to only 498,595 lbs., or slightly more than 10 per cent of the total cotton yarn importations. Of this total of 498,595 lbs., 453,401 lbs. came from the United Kingdom, and 45,194 lbs. from the United States. There were no importations in 1934 from other countries under either of these Items.

[illegible] ... [illegible] ... [illegible] ... [

From the section on Canadian production it was shown that in 1934 the total Canadian production of cotton yarn other than yarn for knitted goods, spun for own use or for sale, amounted to 109,566,278 lbs.[1] Of this amount, 12,073,348 lbs. was shown to be cotton yarn other than yarn for knitted goods spun for sale.

From the preceding section on imports, the total importations of yarns under Item 522 (cotton yarn, singles, N.o.p.) was found to be 90,705 lbs., of which 71,753 lbs. came from the United Kingdom. Thus if the apparent Canadian consumption includes Canadian production of such yarn for own plant use and for sale, the share of the market held by the Canadian companies is 99.9 per cent. If, however, the market is considered to be sale yarn only, then the share of Canadian producers is 99.2 per cent. In other words, the United Kingdom producers supplied only 0.07 per cent of the total production plus imports, but 0.6 per cent of the production for sale plus imports.

Yarns for knitted goods (Item 522a) should be considered in the same way. Canadian production for own use and for sale in 1934 totalled 12,988,928 lbs. (see page 17), while yarn for knitted goods for sale only totalled 9,084,650 lbs. Importations amounted to 407,890 lbs., of which 381,648 came from the United Kingdom. Therefore, the Canadian producers supplied 97.0 per cent of the total consumption of yarn for knitted goods in Canada, and 95.7 per cent of the yarn for knitted goods sold as such. The share of the Canadian yarn for knitted goods market enjoyed by the United Kingdom producers was 2.8 per cent of the total for own use and sale and 4.0 per cent of the total yarn for knitted goods sold as such.

---

(1) The amount of cotton yarn produced in Canada which if imported would be dutiable under Item 522 (yarn singles n.o.p.) would be actually smaller, as small quantities of the yarn produced would have been dutiable under other Tariff Items. The amount, however, is too small to alter the picture.

[illegible]

[illegible] ...ted goods spun for sale.

From the preceding section on imports, the [illegible]

[illegible]al importations of yarns under [illegible]

[illegible].p.) was found to be 90,705 lbs., of which 71,795 lbs.

[illegible] from the United Kingdom. Thus [illegible]

[illegible]dian consumption includes Canadian production of such [illegible] for own plant use and for sale, the share of the market held [illegible] the Canadian companies is 99.9 per cent. [illegible] However, the [illegible]ket is considered to be sale yarn only, then the share of [illegible]dian producers is 99.2 per cent. In other words, the [illegible]ted Kingdom producers supplied only 0.07 per cent of the [illegible]l production plus imports, but 0.5 per cent of the pro-[illegible]ion for sale plus imports.

COTTON BRAIDED LOCKSTITCH THREAD

As mentioned in an earlier section, the United Kingdom Delegation made no representations in connection with Item 522c (cotton yarns, n.o.p.) as a whole, but representations were made on a specialised product presently dutiable under that item known as cotton braided lockstitch thread for use in the manufacture of boots and shoes. This request was made on behalf of The York Street Flax Spinning Co. Ltd., Belfast, and was supported by The Shoe Manufacturers' Association of Canada, and asked for free entry of cotton braided lockstitch thread, of a class or kind not made in Canada, for use in the manufacture of boots and shoes.

One company, Belding-Corticelli Limited, has recently commenced the manufacture of cotton braided lockstitch thread in Canada. The actual production and sales of this thread, together with the costs of production, have been examined by the Board. Sales up to the present time have been small, as commercial production only commenced in February of this year.

Various members of the Shoe Manufacturers' Association of Canada have examined and have used experimental shipments of this thread, but as yet the product has not been given a fair trial in the Canadian market. The Shoe Manufacturers' Association of Canada has reported to the Board that the price presently charged for the Canadian product is a little higher than the landed in Canada, duty paid, price of the imported thread.

COTTON YARN INDUSTRY IN THE UNITED KINGDOM AND IN CANADA

There appear to be certain fundamental differences in the methods of manufacture of cotton yarns in the United Kingdom and in Canada. Spinning in the United Kingdom, according to the applicants, is carried on by about 42¾ million spindles, of which 31¾ million are mule spindles and 11 million ring spindles. In Canada in 1934, according to the report of the Dominion Bureau of Statistics, the Canadian cotton industry had 69,066 mule spindles and over 1,000,000 ring spindles.

There is also the difference in the organization of the two industries, that of the United Kingdom being mainly horizontal, whereas the Canadian industry has developed vertically. In other words, in the United Kingdom it is usual for certain companies to be cotton spinners only, and their output is sold to other companies which are cotton weavers, while in Canada the same companies spin the cotton yarn and then weave the fabric.

COST OF PRODUCING COTTON YARNS

At the time of the public hearing the United Kingdom Delegation and the Canadian cotton companies filed with the Board costings on certain specific counts of weaving yarns, singles, and of yarns for the manufacture of knitted goods. In addition to these the Board also has costings on the warp and weft yarns used in the production of the cotton fabrics costed for this investigation.

In accordance with the terms of the United Kingdom-Canada Agreement, the Board has made an examination of the above mentioned cost data, the results of which are given in Confidential Appendix A.

[illegible]

[illegible]

according to the applicant, [illegible] in 23 [illegible] million spindles, of which [illegible] million ring spindles. In Germany, [illegible] the report of the Domination Bureau of [illegible] ring spindles.

There is also the difference in the organization of the industry, [illegible] mechanical, [illegible] development vertically. [illegible] it is used for [illegible] out, and [illegible] are cotton weavers, [illegible] the cotton yarn and then weave the fabric.

COSTS OF PRODUCING COTTON YARN

At the time of the public hearing the [illegible]

[illegible]

[illegible]

Table 1

TARIFF HISTORY OF COTTON YARN ITEMS

From Nov. 30, 1906, to Present

TARIFF ITEM 522.

Tariff Item 522: Rovings, yarns and warps wholly of cotton, not more advanced than singles, n.o.p. .....

	12½ p.c.	15 p.c.	22½ p.c.
and, per pound	2 cts.	3½ cts.	4 cts.

This Item has been in effect since October 13, 1932.

From Sept. 17, 1930, to Oct. 13, 1932, the wording of the item was the same but the rates were:

	12½ p.c.	15 p.c.	22½ p.c.
and, per pound	3 cts.	3½ cts.	4 cts.

From Feb. 17, 1928 to Sept. 17, 1930, there were three tariff items covering cotton yarns singles:

Item 522: Rovings, yarns and warps wholly of cotton not exceeding number twenty, not more advanced than singles .....

[illegible]	10 p.c.	15 p.c.	20 p.c.

Item 522a: Yarns and warps wholly of cotton exceeding number twenty, but not exceeding number forty, not more advanced than singles, n.o.p. .....

[illegible]	12½ p.c.	15 p.c.	22½ p.c.

Item 522b: Yarns and warps wholly of cotton exceeding number forty, not more advanced than singles .....

[illegible] June 10, 1910	Free	[illegible] 10 p.c.	15 p.c.

[illegible] 20: Warp of [illegible] or of [illegible] in the [illegible] when imported by manufacturers [illegible]

By order-in-[illegible] [illegible] August 11, 1911.

Tariff Item [illegible]:
Wholly
than single, ...

and, per pound 2 cts. 3½ cts. 4 cts.

This Item has been in effect since October
1[illegible], [illegible].

[illegible], 17, 1930, to Oct. 15, 1932, the wording
the item was the same but the rates was

[illegible] 12½ p.c. 15 p.c. 22½ p.c.
and, per pound 3 cts. 3½ cts. 4 cts.

[illegible]om Feb. 17, 1922 to Sept. 17, 1930, there were three

[illegible]:
of cotton not exceeding number twenty,
not more advanced than single .....

10 p.c. 15 p.c. 20 p.c.

Item 2222: Yarns and warps wholly of
cotton exceeding number twenty, but
not exceeding number forty, not more
advanced than single, n.o.p. .....

[illegible] 12½ p.c. 15 p.c. 20½ p.c.

[illegible]:
advanced than single .....

Prior to Feb. 17, 1928, Cotton yarns, singles, were dutiable chiefly under two items:

(1) Up to 40's
(2) 40's and finer.

Some cotton yarns, singles, were also imported under the special purpose items:

(3) Cotton yarn for shoe laces,
(4) Cotton thread for gas mantle stocking
(5) Cotton yarn for measuring tape lines.

(1) Former Item 520: Batts, batting and sheet wadding of wool, cotton or other fibre, cotton warps and cotton yarns, dyed or not, n.o.p.....

	15 p.c.	22½ p.c.	25 p.c.
	(from May 24,1922, to Feb. 17, 1928)		
	17½ p.c.	22½ p.c.	25 p.c.
	(from Nov. 30, 1906, to May 24, 1922)		

(2) Former Item 532: Coir and coir yarn; raw cotton or cotton wool, not dyed; cotton yarns, number forty and finer .....

	Free	Free	Free

(3) Former Item 534: Cotton yarn, polished or glazed, when imported by manufacturers of shoe laces for use exclusively in the manufacture of such articles in their own factories.....

	Free	Free	Free

(4) Former Item 734: Cotton thread, nitrate of thorium and nitrate of cerium for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles or of stockings for such mantles .....

By Order-in-Council June 10, 1910	Free	Free	Free

(5) Former Item 750: Yarn of linen or of cotton for use only in the manufacture of measuring tape lines, when imported by manufacturers of such tape lines..

By Order-in-Council August 11,1911	5 p.c.	7½ p.c.	10 p.c.

under the special purpose it

(from Nov. 30, 1

and fiber ;.....

Free Free Free

(3) Former item 384: Cotton yarn, polished or glazed, when imported by manufacturers of shoe laces for in their own factories.....

and nitrate of cerium for use in the manufacture manufacturers of such candles or of aforesaid .....

June 10, 1910 Free Free . Free . Free

By Order-in-

TARIFF ITEM 522a

Tariff Item 522a: Rovings, yarns and warps wholly of cotton, not more advanced than singles, when imported by manufacturers of knitted goods, to be used in their own factories in the manufacture of knitted goods .....

12½ p.c., 15 p.c. 22½ p.c.

This was a new item September 17, 1930. Prior to that date cotton yarns, singles, for the manufacture of knitted goods, were dutiable with all other cotton yarns, singles, n.o.p. See Tariff History of Item 522.

Tariff Item 5[illegible]

Modify of 3.
singles, wh
of Knitted &
wn factories in 3
.....

This was a new item September 17, 1930. Prior to that date cotton yarns, singles, for the manufacture of knitted goods, were dutiable with all other cotton yarns, singles, n.o.p.
See Tariff History of Item 3[illegible].

TARIFF ITEM 522b.

Tariff Item 522b: Yarns, wholly of cotton, coarser than number forty but exceeding number twenty, not more advanced than singles, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread and crochet, knitting, darning and embroidery cottons .....

7½ p.c.	15 p.c.	20 p.c.

This was a new item March 22, 1933, to provide for medium counts, singles, not in hanks, for the sewing thread, etc., manufacturers. Such counts (and all other counts, if in hanks are specifically provided for in Tariff Item 522e for sewing thread, etc. manufacturers, at the same rates of duty. Prior to this new item any yarns not in hanks imported by such manufacturers would have been dutiable under Tariff Item 522 with all other cotton yarns, singles, n.o.p. See Tariff History of Items 522 and 522e.

TARIFF ITEM 322D.

Tariff Item 322D: Yarns, wholly of cotton, coarser than number forty but exceeding [illegible] ..... [illegible] alnajes, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread and crochet, knitting, darning ..... [illegible]

7½ p.c. 10 p.c. NO p.c.

This was a new item March 22, 1932, to provide for medium counts, alnajes, not in skeins, for the sewing thread, etc., manufacturers. Such [illegible] for sewing thread, etc. manufacturers, at the [illegible] any yarns not in skeins imported by such [illegible] Tariff Item 322 with all other cotton [illegible] alnajes, n.o.p. See Tariff History of 322 and 322c.

TARIFF ITEM 522c.

Tariff Item 522c: Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns wholly or partially covered with metallic strip, generally known as tinsel thread.....

	15 p.c.	22½ p.c.	25 p.c.
and, per pound	2 cts.	3½ cts.	4 cts.

This item has been in effect since Oct. 13, 1932.

From Sept. 17, 1930 to Oct. 13, 1932. The wording of the item was the same but the rates were:

	15 p.c.	22½ p.c.	25 p.c.
and, per pound	3 cts.	3½ cts.	4 cts.

From Feb. 17, 1928 to Sept. 17, 1930. There was a slight change in the wording and there was no specific duty:

Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns not more advanced than singles, wholly or partially covered with metallic strip, generally known as tinsel thread.....

	15 p.c.	22½ p.c.	25 p.c.

[illegible]

[illegible]

[illegible]

Prior to Feb. 17, 1928: Cotton yarns, other than singles, n.o.p. were dutiable chiefly under two items (as were also cotton yarns, singles, see Item 522)

(1) Up to 40's
(2) 40's and finer.

In addition (3) cotton cords and twine, (4) tinsel thread, (5) cotton yarn for shoe laces, and (6) cotton yarn for gas mantle stocking were dutiable under special items:

(1) Former Item 520: Batts, batting and sheet wadding of wool, cotton or other fibre, cotton warps and cotton yarns, dyed or not, n.o.p. .....

[illegible]	15 p.c.	22½ p.c.	25 p.c.
	(from May 24, 1922 to Feb. 17, 1928)		
	17½ p.c.	22½ p.c.	25 p.c.
	(from Nov. 30, 1906 to May 24, 1922)		

(2) Former Item 532: Coir and coir yarn; raw cotton or cotton wool not dyed; cotton yarns, number forty and finer.....

[illegible]	Free	Free	Free

(3) Former Item 548: Twine and cordage of all kinds, n.o.p. .....

[illegible]	20 p.c.	22½ p.c.	25 p.c.

(4) Former Item 721: Tinsel thread and tinsel wire when imported by manufacturers of braids, cords, tassels, ribbons or trimmings, for use only in the manufacture of such articles in their own factories, shall be subject to the following reduced duty, viz:

By Order-In-Council Aug.11,1908	Free	5 p.c.	5 p.c.

(5) Former Item 534: Cotton yarn, polished or glazed, when imported by manufacturers of shoe laces for use exclusively in the manufacture of such articles in their own factories .....

	Free	Free	Free

(6) Former Item 734: Cotton thread, nitrate of thorium and nitrate of cerium for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles or of stocking for such mantles.....

By Order-In-Council June 10, 1910	Free	Free	Free

[illegible]

[illegible]

[illegible]

TARIFF ITEM 522d.

Tariff item 522d: Yarns and warps wholly of cotton, mercerized, number forty and finer, imported, under regulations prescribed by the Minister, for sale to manufacturers, to be further manufactured in their own factories.....

Free	25 p.c.	25 p.c.

This item has been in effect since March 23, 1935.

From Oct. 13, 1932 to March 23, 1935, the item was restricted to importation by manufacturers:

Yarns and warps wholly of cotton, mercerized, number forty and finer, imported by manufacturers to be further manufactured in their own factories.....

Free	25 p.c.	25 p.c.

From Feb. 17 1928 to Oct. 13, 1932. the wording of the item was the same but the rates were.....

Free	Free	Free

Prior to February 17, 1928 cotton yarns, mercerized, forty and finer, were dutiable under former Item 532:

Coir and coir yarn; raw cotton or cotton wool not dyed; cotton yarns, number forty and finer.....

Free	Free	Free

TARIFF ITEM 522f.

Tariff Item 5221: Yarns and warps wholly of cotton, number forty and finer, when imported by manufacturers of mercerized cotton yarns, for use exclusively in the manufacture of mercerized cotton yarns, in their own factories.....

Until Dec. 31, 1933	Free	Free	Free
Thereafter	Free	15 p.c.	15 p.c.

This is a new item in effect since Oct. 13, 1932.

Tariff Item 0921:

imported by
cotton yarns, for
manufacture of mercerized cotton :
in their own factories.....

Until Dec. 31, 1928	Free	Free	Free
Thereafter	Free	15 p.c.	15 p.c.

This is a new item in effect since Oct. 15, 1928.

TARIFF ITEM 793

TARIFF ITEM 793: Yarns and warps, wholly of cotton, number eighty and finer, two-ply gassed, of a class or kind not made in Canada, imported by manufacturers of woven fabrics for use exclusively in their own factories in the production of woven fabrics...

Free	10 p.c.	15 p.c.

This was a new item by Order-in-Council and has been in effect since Feb. 17, 1928.

Prior to Feb. 17, 1928, such yarns would have been imported with other yarns forty and finer under former tariff item 538:

Coir and coir yarn; raw cotton or cotton wool not dyed; cotton yarns, number forty and finer .....

Free	Free	Free

10 p.c. 15 p.c.

cotton, number e
gauge, of a class
Canada, im
fabrics for
factories in the production

TARIFF ITEM 522e.

Tariff Item 522e: Cotton sewing thread yarn crochet, knitting, darning and embroidery yarn, in hanks, when imported by manufacturers for use exclusively in their own factories in the manufacture or spooling of cotton sewing thread and crochet, knitting, darning and embroidery cottons.....

7½ p.c. 15 p.c. 20 p.c.

This Item has been in effect since Sept. 17, 1930.

From Feb. 17, 1928 to Sept. 17, 1930, the wording of the item was different, only certain counts of singles yarn being included, the other counts of singles being dutiable under former Items 522 and 522b;

Item 522e: Yarns wholly of cotton, exceeding number twenty, and not exceeding number forty, not more advanced than singles; cotton sewing thread yarn and crochet, knitting, darning and embroidery yarn, in hanks, composed of two strands or more; all yarns specified in this item when imported by manufacturers for use exclusively in their own factories in the manufacturing or spooling of cotton sewing thread and crochet, knitting, darning and embroidery cottons .....

7½ p.c. 15 p.c. 20 p.c.

Former Item 522: Rovings, yarns and warps wholly of cotton not exceeding number twenty, not more advanced than singles .....

10 p.c. 15 p.c. 20 p.c.

Former Item 522b: Yarns and warps wholly of cotton exceeding number forty, not more advanced than singles .....

Free 10 p.c. 15 p.c.

(For these last two Items see Tariff History Item 522)

Tariff Item 2220: Cotton sewing twisted yarn

yarn, in hanks, when imported by manufacturers

7½ p.c.	15 p.c.	20 p.c.

This item has been in effect since Sept. 17, 1920.

being dutiable under former Items 222 and 2220;

7½ p.c.	15 p.c.	20 p.c.

thread and crochet, knitting, darning and manufacturing or spooling of cotton sewing

and embroidery yarn, in hanks,

7½ p.c.	15 p.c.	20 p.c.

more advanced than single .....

10 p.c.	15 p.c.	20 p.c.

cotton exceeding number forty, not more

Yarns and warps wholly of

Prior to Feb. 17, 1928 Cotton sewing thread in hanks was specifically provided for (former Tariff Item 535) and other yarns entered with the yarns n.o.p. under former Items 520 and 532:

Former Item 535: Cotton sewing thread in hanks.....

7½ p.c.	10 p.c.	10 p.c.

(May 13, 1913, to Feb. 17, 1928)

10 p.c.	12½ p.c.	15 p.c.

(Nov. 30, 1906, to May 13, 1913)

Former Item 520: Batts, batting and sheet wadding of wool, cotton or other fibre, cotton warps and cotton yarns, dyed or not, n.o.p. .....

15 p.c.	22½ p.c.	25 p.c.

(from May 24, 1922 to Feb. 17, 1928)

17½ p.c.	22½ p.c.	25 p.c.

(from Nov. 30, 1906 to May 24, 1922)

Former Item 532: Coir and coir yarn; raw cotton or cotton wool not dyed; cotton yarns, number forty and finer .....

Free	Free	Free

[illegible] Feb. 17, 1928, would have [illegible]

Coir and coir yarn; [illegible] cotton wool not dyed; [illegible] forty and finer .....

(Nov. 20, 1944, to May 13, 1945)

Former Item 250: Batts, batting and sheet wadding of wool, cotton or other fibre, cotton warps and cotton yarns, dyed or not, n.o.p. .....

1f p.c. 25% p.c. 25 p.c.

(from May 14, 1945 to Jec. 17, 1948)

[illegible]

[illegible]

[illegible]

Former [illegible] Item 251: Batts, batting and sheet wadding of cotton wool not dyed; cotton yarns, number forty and finer .....

TARIFF ITEM 797:

Tariff Item 797: Yarns, wholly of cotton, number forty and finer, not more advanced than singles, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread.....

	Free	10 p.c.	15 p.c.

This was a new item by Order-in-Council, has been in effect since Jan. 2, 1931.

From Sept. 17, 1930 to Jan. 2, 1931, such yarns for cotton sewing thread manufacturers would have been dutiable under Item 522 yarn singles, n.o.p. at

Tariff Item 522 [illegible]	12½ p.c.	15 p.c.	22½ p.c.
and, per pound	3 cts.	3¾ cts.	4 cts.

in Tariff Elements [illegible]

From Feb. 17, 1928 to Sept. 17, 1930, such yarns would have been dutiable under former item 522b:

Yarns and warps wholly of cotton exceeding number forty, not more advanced than singles .....

	Free	10 p.c.	15 p.c.

Prior to Feb. 17, 1928, would have been dutiable under former item 532:

Coir and coir yarn; raw cotton or cotton wool not dyed; cotton yarns, number forty and finer .....

	Free	Free	Free

[illegible] NEW ITEM 727:

[illegible]

forty and finer, not more nd [illegible]
when imported by manufactu[illegible]
clusively in their own factori[illegible]
facturing of cotton sewing th[illegible] .....

free 10 p.c. 15 p.c.

This was a new item by Order-in-Council, has been in effect since Jan. 2, 1931.

[illegible] . 17, 1930 to Jan. 2, 1931, such yarns for cotton sewing thread manufacturers would have been dutiable under Item 352 yarn singles, n.o.p. at

and, per pound 3 cts. 3½ cts. 4 cts.

[illegible] . 17, 1928 to De c. 17, 1930, such yarns would have been dutia[illegible] under former item 352:

[illegible]

than singles .....

[illegible]

cotton wool not dyed; cotto[illegible]
forty and finer .....

NOTE ON FORMER ITEM 522f:

Former Item 522f: Yarns and warps wholly of cotton imported by manufacturers of tapes, braids, webbings and woven labels for use exclusively in the manufacture of such articles in their own factories; Provided that yarns and warps which are entitled to free entry or to lower rates than are mentioned in this item shall not be entered at the rates specified in this item

U.S.	7½ p.c.	12½ p.c.	15 p.c.

This item was in effect from Feb. 17, 1925, until Sept. 17, 1930, when it was repealed. Yarn for such manufacturers are presently dutiable either under Tariff Item 522 (singles, n.o.p.) or Item 522c (more advanced than singles, n.o.p.)

See Tariff History of Items 522 and 522c.

Sept. 17, 1930, when it was repealed. Yarn for such manufactures are presently dutiable either under Tariff Item 322 (singles, n.o.p.) or Item 322c (more

See Tariff History of Items 322 and 322c.

Table 2

PRODUCTION IN CANADA

Cotton Yarn Spun for Sale
As Reported to Dominion Bureau of Statistics

Calendar Years (1)	Grey lbs.	All Other lbs.	Total Cotton Yarn lbs.
1926	22,220,508	2,137,926	24,358,434
1927	24,142,186	2,399,884	26,542,070
1928	24,323,763	3,572,875	27,896,638
1929	24,590,927	4,691,747	29,282,674
1930	14,312,436	3,188,258	17,500,694
1931	12,912,918	3,407,348	16,320,266
1932	12,535,140	3,151,278	15,686,418
1933	17,671,076	4,376,896	22,047,972
1934	22,179,518	4,737,020	26,916,538

lbs.

Note: These figures do not include the yarn spun by cotton mills and used in those mills in weaving fabrics.

(1) Company year nearest to calendar year reported to Bureau.

Cotton Yarn Spun for Sale
is Reported to Dominion Bureau of Stat.

Grey	All Other	Total Cotton Yarn
22,220,508	2,182,928	24,388,434
[illegible]	[illegible]	[illegible]
24,362,702	3,072,875	27,808,638
24,890,927	4,621,747	29,282,674
14,312,456	3,188,228	17,500,684
[illegible]	[illegible]	[illegible]
12,838,140	3,181,278	15,889,418
[illegible]	[illegible]	[illegible]
22,172,818	4,727,020	26,919,838

Note: These figures do not include the yarn spun by cotton mills and used in those mills in

Table 3

IMPORTS OF COTTON YARNS (Cont'd)

Imports under Item 522c:		1931	1932	1933 (Calendar Years)	1934	1935
2) Rovings, yarns and warps [illegible] of cotton, including [illegible], generally used for [illegible], stitching, packaging and other purposes, n.o.p						
Total Imports	lbs.	[illegible]	[illegible]	358,407	317,259	[illegible]
	$	200,081	[illegible]	151,375	203,324	[illegible]
From United Kingdom	lbs	[illegible]	[illegible]	186,544	383,938	[illegible]
	$	42,303	[illegible]	73,330	130,352	[illegible]
From United States	lbs	[illegible]	[illegible]	132,773	128,471	[illegible]
	$	156,300	[illegible]	71,176	72,340	[illegible]
3) Thread and Knitting Cotton, n.o.p.						
Total Imports	lbs.	22,222	[illegible]	23,319	18,293	[illegible]
	$	38,352	41,[illegible]	42,220	42,[illegible]	[illegible]
From United Kingdom	lbs.	232	324	[illegible],616	627	1,066
	$	1,445	323	4,701	926	3,107
From United States	lbs.	7,053	1,568	12,008	16,584	7,758
	$	3,915	775	2,439	5,491	6,650
From France	lbs.	15,041	12,663	10,561	10,481	10,121
	$	33,352	[illegible]	34,020	42,[illegible]	[illegible]
4) Cords and Twine, Cotton, n.o.p.						
Total Imports	lbs.	101.955	74,828	76,863	86,108	79,571
	$	33,104	17,110	19,794	21,574	20,034
From United Kingdom	lbs.	33,975	[illegible]	[illegible]	72,766	[illegible]
	$	[illegible]	[illegible]	[illegible]	14,218	[illegible]
From United States	lbs.	37,125	[illegible]	30,235	13,339	[illegible]
	$	22,035	10,254	10,875	[illegible]	[illegible]
5) Sewing cotton thread on spools					April 1, [illegible] 1934	
Total Imports	lbs.	-	[illegible]	16,181	20,502	[illegible]
	$	50,645	[illegible]	19,541	24,198	[illegible]
From United Kingdom	lbs.	-	12,4[illegible]1	5,931	8,[illegible]	[illegible]
	$	19,201	14,[illegible]	[illegible]	[illegible]	[illegible]
From United States	lbs.	-	13,3[illegible]7	[illegible],419	11,489	[illegible]
	$	23,029	11,[illegible]	12,030	14,407	[illegible]

Table 3

IMPORTS OF COTTON YARNS

Imports under Item 522:		1931	1932	1933 (Calendar Years)	1934	1935
Twines, yarns and warps wholly of cotton, not more advanced than singles, n.o.p.						
Total Imports	lbs.	74,864	57,600	73,378	90,705	96,437
	$	54,601	23,696	32,628	44,862	37,1[illegible]
From United Kingdom	lbs.	54,1[illegible]	55,335	50,[illegible]	72,753	[illegible]
	$	26,526	21,475	16,839	29,448	33,9[illegible]
From United States	lbs.	20,852	2,329	22,477	22,477	4,6[illegible]
	$	7,833	1,472	15,785	15,414	3,1[illegible]
Imports under Item 522a:						
Twines, yarns and warps wholly of cotton, not more advanced than singles, to be used in the manufacture of knitted goods						
Total Imports	lbs.	361,[illegible]	[illegible]	[illegible]	437,890	[illegible]
		103,134	[illegible]	[illegible]	126,[illegible]	[illegible]
From United Kingdom	lbs.	120,478	[illegible]	[illegible]	[illegible]	[illegible]
	$	35,[illegible]	5[illegible]	112,582	102,825	[illegible]
From United States	lbs.	241,1[illegible]	[illegible]	46,491	26,242	21,6[illegible]
	$	67,[illegible]	1[illegible]	18,704	5,551	4,8[illegible]
Imports under Item 522b:						
Yarns, wholly of cotton, coarser than number 40 but exceeding number 20, not more advanced than singles, for use in the manufacture of cotton sewing thread and crochet, knitting, darning and embroidery cottons				(From April 1, 1933)		
Total Imports	lbs.			74,442	104,[illegible]	[illegible]
	$			27,250	41,071	[illegible]
From United Kingdom	lbs.			74,442	104,[illegible]	[illegible]
	$			27,250	40,997	[illegible]
From United States	lbs.			-	117	-
	$			-	74	-

Table 3

IMPORTS OF COTTON YARNS (Cont'd)

Imports under Item 522c: (Continued)		1931	1932	1933 (Calendar Years)	1934	1935
(b) Cotton yarns, wholly or partially covered with metallic strip, generally known as tinsel twined						
Total Imports	lbs.	-	5,465	4,597	20,257	18,384
	$	4,055	5,056	5,772	27,954	22,503
From United Kingdom	lbs	-	36	62	224	1,590
	$	128	50	54	271	1,081
From France	lbs.	-	1,821	251	5,345	[illegible]
	$	1,154	1,396	419	9,251	9,711
From United States	lbs.	-	3,490	4,130	14,444	9,566
	$	2,705	3,533	5,137	18,218	11,441
Imports under Item 522d:						
Yarns and warps, wholly of cotton, mercerized, under 40 and finer, imported by manufacturers to be fabricated in their own factories						
Total Imports	lbs.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	$	1,710,440	[illegible]	[illegible]	[illegible]	[illegible]
From United Kingdom	lbs	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	$	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
From United States	lbs.	[illegible]	[illegible]	[illegible]	53,192	[illegible]
	$	[illegible]	[illegible]	[illegible]	40,422	[illegible]
Imports under Item 522e: Cotton sewing thread yarn for crochet, knitting, darning and embroidery yarn, in hanks, imported by manufacturers for manufacturing or selling cotton sewing thread and crochet, knitting, darning and embroidery cottons exclusively in their own factories						
Total Imports	lbs.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	$	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
From United Kingdom	lbs.	459,579	409,751	[illegible]	507,426	[illegible]
	$	294,550	251,540	[illegible]	249,[illegible]	[illegible]
From United States	lbs.	[illegible]	[illegible]	[illegible]	40,530	[illegible]
	$	[illegible]	[illegible]	[illegible]	33,[illegible]	[illegible]

Imports	lbs.	4,055	6,165	4,327	20,257	18,304
			5,058	5,772	27,954	22,806
...ted Kingdom	lbs.	-	26	23	524	1,540
...rance	lbs.	-	1,822	320	3,245	6,704
...ted States						

...under Item 5224:

...d warps, wholly of
...ted, number 40 and
...d by manufacturers
...manufactured in their

...ted Kingdom	lbs	226,936	471,000	542,407	
	lbs.	2,070,238	1,607,541	115,507	

...under Item 528:

...ing unused yarn
...et, knitting, darning
...ery yarn, in hanks,
manufacturers

Table 3

[illegible]

Imports under Item 797.		1931	1932	1933	1934	1935
				(Calendar Years)		
Yarns and warps wholly of cotton, number 40 and finer, when imported by manufacturers of mercerized cotton yarns, for use exclusively in the manufacture of mercerized cotton yarns, in their own factories						
Total Imports	lbs.	[illegible]	[illegible]	1,[illegible]	1,[illegible]	[illegible]
	$		8,953	791,389	561,623	737,515
From United Kingdom	lbs.	[illegible]	401	448,515	1,[illegible]	[illegible]
	$	[illegible]	423	292,331	558.019	723,089
From United States	lbs.	[illegible]	[illegible]	1,[illegible],177	[illegible]	[illegible]
	$	[illegible]	8,528	499,058	3,604	14,426
Imports under Item 753:						
Yarns and warps, wholly of cotton, number 80 and finer, twe-ply, dressed, [illegible] for use exclusively in the production of woven fabrics		[illegible]	[illegible]			
Total Imports under Item 753						
Total Imports	lbs.	[illegible]	16,[illegible]	17,[illegible]	[illegible]	[illegible]
	$	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
From United Kingdom	lbs.	7,016	9,467	[illegible]	[illegible]	[illegible]
	$	9,865	11,665	[illegible]	22,231	[illegible]
From United States	lbs.	[illegible]	3,433	-	35	[illegible]
	$	2,397	2,418	-	43	[illegible]
Imports under Item 797:						
Yarns, wholly of cotton, number [illegible] and finer, [illegible] United States, when imported by manufacturers for use exclusively in their own factories in the manufacture of cotton sewing thread						
Total Imports	lbs	57[illegible],770	[illegible]	1,[illegible],746	1,[illegible],186	[illegible]
	$	291,[illegible]	[illegible]	454,164	[illegible]	[illegible]
From United Kingdom	lbs.	562,424	[illegible]	1,[illegible],134	1,383,131	[illegible]
	$	25[illegible],119	[illegible]	44[illegible]	[illegible]	[illegible]
From United States	lbs.	[illegible],243	[illegible]	[illegible],712	35	[illegible]
	$	12,541	[illegible]	[illegible],291	43	[illegible]

* Prec. October 12, 1933

Table 4

SUMMARY OF COTTON YARN IMPORTS

Total Imports under Items 522 and 522a

	1931	1932	1933	1934	1935
	(Calendar Years)				
	lbs.	lbs.	lbs.	lbs.	lbs.
United Kingdom	174,660	260,279	436,419	453,401	576,641
United States	261,454	66,600	68,968	45,194	26,287
Other Countries	526	2,265	-	-	-
TOTAL	436,640	329,144	505,387	498,595	602,928

Total Imports under 9 Cotton Yarn Items

United Kingdom	1,642,129	2,245,129	3,293,258	4,432,712	5,768,687
United States	2,824,281	2,241,214	1,577,095	321,599	382,385
Other Countries	21,229	21,585	17,916	21,515	21,315
TOTAL	4,487,639	4,507,928	4,888,269	4,775,826	5,172,387

	lbs.	lbs.	lbs.	lbs.
ed Kingdom	[illegible]	[illegible]	[illegible]	[illegible]
ed States	261,464	86,600	88,988	45,194
er countries	[illegible]	[illegible]	-	-
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ed [illegible]	[illegible]	[illegible]	[illegible]	[illegible]
er countries	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

PART II - COTTON FABRICS

The cotton fabric items referred to the Board for review under this Reference are:

	British Preferential	Intermediate	General
Item 522 - Woven fabrics wholly of cotton, not bleached, mercerized, nor coloured, n.o.p., and cotton seamless bags	17½ p.c.	20 p.c.	25 p.c.
and, per pound..	2 cts.	3½ cts.	4 cts.
Item 523a- Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n.o.p.....	20 p.c.	22½ p.c.	27 p.c.
and, per pound..	2 cts.	3½ cts.	4 cts.
Item 523b- Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p.....	22½ p.c.	27½ p.c.	32½ p.c.
and, per pound..	2 cts.	3½ cts.	4 cts.
Item 523c- Woven fabrics wholly of cotton with cut pile, n.o.p.....	15 p.c.	27½ p.c.	32½ p.c.
and, per pound..		3½ cts.	4 cts.

(The British Preferential rates are subject to a discount of 10 per cent in accordance with the provisions of Section 5, subsections 1, 2 and 4 of The Customs Tariff Act.)

At the time of the public inquiry the United Kingdom Delegation stated that in so far as Tariff Item 523c is concerned, it is only interested in cotton velveteens and corduroys and not in the other classes of cut pile fabrics presently dutiable under Item 523c. Since representations and cost data have been received by the Board only in relation to such velveteens and corduroys, the Board has confined its investigation to that section of Item 523c.

While four Tariff Items under review cover the bulk of the importations into Canada of cotton fabrics, there is one additional Item which should be borne in mind in considering the market in Canada for cotton piece goods:

Item 322 - Woven fabrics wholly of cotton, not bleached, mercerized, not coloured, ... and cotton seamless bags	17½ p.c.	20 p.c.	25 p.c.
and, per pound..	2 cts.	3½ cts.	4 ...
Item 322a- Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n.o.p.....	20 p.c.	22 ...	...
and, per pound..	2 cts.	3 ...	...
Item 322b- Woven fabrics, wholly of cotton, printed, dyed or coloured, ...	...	...	...
and, per pound.	2 cts.	3½ c...	...
Item 322c- Woven fabrics, wholly of cotton with cut pile, n.o.p.....	15 p.c.	27½ p.c.	35½ p.c.
and, per pound..	2½ cts.	4 cts.	

... a discount of 10 per cent in accordance with the provisions of Section 5, subsections 1, 2 ...

Item 523c - Woven fabrics wholly of cotton, composed of yarns of counts of 100 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or more...

	British Preferential	Intermediate	General
	Free	27½ p.c.	32½ p.c.
and, per pound		3½ cts.	4 cts.

Tariff items 523d, 523f, 523h and 523i also cover cotton fabrics. These are, however, special fabrics, importations of which are not large and similar goods not made in Canada. For purposes of this investigation, these items have been disregarded. The quantity of importations under these items is not available, but in 1934 the total value of importations was $69,944, of which $54,155 came from the United States.

TARIFF HISTORY

The rates of duties applicable to cotton fabrics have been changed many times in the last ten years. The entire classification was rewritten in 1928, and since then the rates of duties have been altered three times. While the rates of duties on cotton fabrics in previous years do not in any way indicate what rates of duties should be assessed on cotton fabrics today, nevertheless these rates of duties require to be borne in mind in examining the various tables in subsequent sections dealing with trade statistics. Table 6 (pages 62 - 73) traces the various rates of duties and the variations in wording of items for the five Tariff Items listed at the outset of this part of the report, viz.: Items 523, 523a, 523b, 523c and 523e from November 30, 1906 to the present.

and, per pound ....

Tariff items 9304, 9307, 9309 and 9321 also

from the United States.

The rates of duties applicable to cotton fabrics

AD VALOREM EQUIVALENT OF COMPOUND AD VALOREM AND SPECIFIC DUTIES

In order that the weight of the compound ad valorem and specific duties on the various cotton fabric items may be clear, the average ad valorem effect of the compound duties on the various items has been calculated from importations under the British Preferential Tariff as reported in the Trade of Canada. It should be remembered that any fluctuations in exchange are not reflected in these figures, as all the invoices are converted at par of exchange for duty purposes and all Customs duties are calculated on such invoice values. The import excise tax has not been included in any year.

AVERAGE AD VALOREM EQUIVALENT OF COMPOUND DUTIES ON COTTON FABRICS

Based on Invoice Values and Duty Collected in Each Year as Reported in Trade of Canada

Fiscal years	Item 523 Grey Cotton	Item 523a Bleached Cotton	Item 523b Printed	Item 523b Piece Dyed	Item 523b Yarn Dyed
1929	12.5	15.0	18.0	18.0	18.0
1930	12.5	15.0	18.0	18.0	18.0
1931	14.4	16.7	20.2	19.8	18.7
1932	22.9	22.8	24.5	24.3	23.9
1933	21.5	22.3	23.8	24.3	24.1
1934	21.4	21.7	23.3	23.7	23.4
1935	21.6	21.6	23.4	23.7	23.6

PRODUCTION IN CANADA:

Cotton fabrics[1] were woven in Canada in 1935 by the following companies and mills:

Canadian Cottons, Limited	Marysville,	N.B.
	Milltown,	N.B.
	Canada Mill,	Cornwall
	Dundas Mill,	Cornwall
	Stormont Mill,	Cornwall
	Hamilton	

(1) In this report "cotton fabrics" does not include so-called narrow fabrics unless specifically mentioned.

and specific duties on the

, the average ad valorem effec

value values.

COTTON FABRICS

Based on Invoice Values and Duty Collected in

1930	12.5	15.0	18.0	18.0	18.0
1931	14.4	16.7	20.2	19.8	19.7
[illegible]					[illegible]
1932	21.5	22.3	23.8	24.3	23.1
1934	21.4	21.7	23.3	23.7	23.4

PRODUCTION IN CANADA (Cont'd)

Cosmos Imperial Mills Limited	Yarmouth Hamilton
Dominion Fabrics Limited	Dunnville
Dominion Textile Company Limited	Sherbrooke Magog Montmorency Hochelaga Merchants Mill Mount Royal Drummondville(1)
The Montreal Cottons Limited (Controlled by Dominion Textile Company Limited)	Valleyfield
Empire Cotton Mills, Limited (Subsidiary of Woods Mfg. Co.)	Welland
The Hamilton Cotton Company	Hamilton
The Wabasso Cotton Company Limited	Three Rivers
Goodyear Cotton Co. of Canada Ltd.	St.Hyacinthe
Collins & Aikman of Canada, Limited	Farnham
La France Textiles Limited	Woodstock
Ayers' Limited	Lachute Mills
Avalon Fabrics Limited (2)	Stratford
Powdrell & Alexander of Canada Limited	Cornwall

In addition to the above companies, The Esmond Mills Limited, Granby, weave cotton blankets, Slingsby Mfg. Co. Limited, Brantford, weaves cotton blankets, and Stauffer-Dobbie Limited, Galt, weaves not only cotton blankets but also quilts, towels, etc.

Of the above listed companies, the large majority spin their own yarn. (See Part I, Page 14). The only companies which purchase their requirements of weaving yarn are:

Collins & Aikman of Canada Limited
La France Textiles Limited
Ayers' Limited
Powdrell & Alexander of Canada Limited
Stauffer-Dobbie Limited
Avalon Fabrics Limited

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(1) Drummondville Cotton Co., a subsidiary of Dominion Textile Company Limited.
(2) This company was not in production in 1934.

The Montreal Cottons Limited (Controlled by Dominion Textile Company Limited) — Valleyfield

Subsidiary of Woods Mfg. Co.)

The Hamilton Cotton Company — Hamilton

The Wabasso Cotton Company Limited — Three Rivers

Collins & Aikman of Canada, Limited — Farnham

La Franco Textiles Limited — Woodstock

Ayers' Limited (2) — Lachute Mills

Powdrell & Alexander of Canada Limited — Cornwall

While all the companies listed above wove cotton fabrics, they did not all produce the same class of goods nor carry on the same finishing operations. The following list shows the companies which sold cotton fabrics of various finishes:

Grey

Canadian Cottons, Limited
Cosmos Imperial Mills Limited
Dominion Textile Company Limited
The Montreal Cottons Limited
Empire Cotton Mills, Limited
The Wabasso Cotton Company Limited
Goodyear Cotton Co., of Canada Limited
Ayers' Limited

Bleached

Canadian Cottons, Limited
Cosmos Imperial Mills Limited
Dominion Textile Company Limited
The Montreal Cottons Limited
The Wabasso Cotton Company Limited

Piece Dyed

Canadian Cottons, Limited
Cosmos Imperial Mills Limited
Dominion Textile Company Limited
The Montreal Cottons Limited
The Wabasso Cotton Company Limited

Yarn Dyed & Stock Dyed

Canadian Cottons, Limited
Dominion Fabrics Limited
Dominion Textile Company Limited
The Montreal Cottons Limited
Empire Cotton Mills, Limited
The Hamilton Cotton Company Limited
The Wabasso Cotton Company Limited
La France Textiles Limited
Powdrell & Alexander of Canada Limited

Printed

Cosmos Imperial Mills, Limited
Dominion Textile Company Limited
The Wabasso Cotton Company Limited

Cotton Cut Pile (Not Velveteen or Corduroy)

Collins & Aikman of Canada, Limited
La France Textiles Limited
Avalon Fabrics Limited (From 1931 only)

Cosmos Imperial Mills Limited
Dominion Textile Company Limited
The Montreal Cottons Limited
The Wabasso Cotton Company Limited

Piece Dyed

Dominion Textile Company Limited
The Montreal Cottons Limited
The Wabasso Cotton Company Limited

Yarn Dyed & Stock Dyed

Canadian Cottons, Limited

Dominion Textile Company Limited
The Montreal Cottons Limited
The Hamilton Cotton Company Limited

La France Textiles Limited
Fowlerii & Alexander of Canada Limited

The published source of information on the production of cotton fabrics in Canada is the reports of the Dominion Bureau of Statistics on the Cotton Textile Industries in Canada. The data reported to the Dominion Bureau of Statistics, from which these Reports are compiled, are for the fiscal years of the various companies. These fiscal years of Canadian cotton companies vary so widely that the data included in the Dominion Bureau of Statistics report for 1934 cover production figures for months ranging from July, 1933, to March, 1935. Thus the published figures, while useful to illustrate the general trend of production over a period of years, are not sufficiently accurate as a measure of production in any one calendar year for comparison with importations into the Canadian market.

In order to overcome this difficulty, the Primary Textiles Institute has made a complete survey of Canadian cotton production for the calendar year 1934, and unless otherwise specifically mentioned, all production data are taken from this survey.

The total production of the Canadian cotton weaving mills in 1934 amounted to about 90,000,000 lbs. or 265,000,000 lineal yards. The bulk of this Canadian production was sold in the form of cotton fabrics. Table 6 (page 74) shows that, in 1934, 78,000,000 lbs. or 235,000,000 yards were sold in the form of grey, bleached, printed, piece dyed or yarn dyed cotton fabrics. Some of the output of the mills was not sold in the form of fabrics, but was made up in the mills into finished articles such as cotton blankets, towels, sheets, pillow cases, table cloths, napkins, quilts and counterpanes; in 1934 about 7,000,000 lbs. of cotton fabrics were used by the mills to produce these articles. The remainder of the total output comprised cotton and artificial silk fabrics, artificial silk fabrics (see Part III, page 87), and small quantities of so-called narrow fabrics and cotton and woll mixture fabrics.

Table 7 (page 75) shows the production in Canada of cotton fabrics for the years 1927 to 1934, inclusive, as given in the Dominion Bureau of Statistics Report on the Cotton Textiles Industry. As explained in an earlier paragraph, these figures do not relate strictly to the actual production in any one calendar year, and the table is included merely to indicate the trend in output during the last eight years.

In addition to the companies which weave and finish cotton fabrics, there is one company, W. Robinson and Son Converters Limited, Toronto, with plant at Woodbridge, which buys Canadian and imported grey goods and converts them into finished fabrics. Some of the companies which weave also import small quantities of cotton fabrics and convert them in their own plants. The cotton fabrics merely converted in Canada form such a small proportion of the total that for all practical purposes they may be disregarded and they will not be referred to in the section on the division of the market in Canada.

IMPORTS INTO CANADA OF COTTON FABRICS

Imports into Canada of cotton fabrics dutiable under the five Tariff Items previously quoted are given in Table 8 (pages 76 to 79). These import figures are for the last five calendar years and show the various divisions of the classification as given in the Trade of Canada. It will be noted that quantities in pounds are shown only for the last four years. This is due to the change in the duties when the specific duty per pound of cotton fabric was introduced. From Table 8 the importations for 1934 have been summarized, and the following table shows for that year the importations from the United Kingdom, the United States and other countries under the seven main divisions:

[illegible]

[illegible]

[illegible]

[illegible] these figures do not relate strictly to the actual production in any one calendar year, and the table is included merely to indicate the trend in output during the last eight years.

In addition to the [illegible]

[illegible]tish cotton fabrics, there is one company, W. Robinson [illegible]ed Cotton Converters Limited, Toronto, with plant at Woodstock, which buys Canadian and imported grey goods and converts them into finished fabrics. Some of the companies which have also import small quantities of cotton fabrics and convert them in their own plants. The cotton fabrics merely converted in Canada form such a small proportion of the total [illegible] they will not be referred to in the section on the division of the market in Canada.

IMPORTS INTO CANADA OF COTTON FABRICS

[illegible] the five Tariff items previously quoted are given in [illegible] 8 (pages 75 to 79). These import figures are for [illegible]

IMPORTS OF COTTON FABRICS 1934

(1)	From United Kingdom	From United States	From Other Countries	Total
Item 523				
Cotton Fabrics	2,740,641 lbs.	2,707,558 lbs.	10,200 lbs.	8,458,398 lbs.
	50.2%	49.6%	.2%	100.0%
Item 523a				
Bleached Fabrics	1,725,793	441,849	68,773	2,236,415
	77.2	19.7	3.1	100.0
Item 523b				
Dyed, Printed Fabrics	1,916,099	367,602	90,869	2,374,570
	80.7	15.5	3.8	100.0
Woven Piece Dyed Fabrics	3,092,401	494,982	583,698	4,171,081
	74.1	11.9	14.0	100.0
Yarn Dyed Fabrics	602,447	75,282	125,447	803,416
	75.0	9.4	15.6	100.0
Item 523c				
Duck's & Sheer Fabrics	188,488	468	1,007	189,963
	99.2	.3	.5	100.0
Item 523e				
Cut Pile	518,802	26,264	20,154	565,220
	91.8	4.6	3.6	100.0
TOTAL	10,784,671	4,114,192	900,148	15,799,011
	68.3	26.0	5.7	100.0

(1) Cotton Seamless Bags are omitted.

	1,740,641 lbs.	2,707,555 lbs.	10,600 lbs.	[illegible]
	1,725,795	441,949	00,177	[illegible]
	72.2	19.7	0.4	[illegible]
	[illegible]	18..		
	.7			
	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	72,322	12,447	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]
	518,802	86,264	80,154	665,920
	21.8	4.6	3.6	100.0
	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]

) Cotton Seamless Bags are omitted.

It is not possible to ascertain the yardage imports of cotton fabrics from the official Canadian trade returns. The United Kingdom exports to Canada as reported in the Trade and Navigation accounts of the United Kingdom, however, are given not only in hundredweight but also in square yards and lineal yards. While these returns will not agree exactly with Canadian returns in any one year, they are sufficiently close to be useful as a record of the yards of cotton fabrics shipped from the United Kingdom to Canada. Table 9 (pages 80 - 82) shows the shipments of cotton fabrics from the United Kingdom to Canada under the various headings from 1926 to 1935, inclusive.

Taking the figures for 1934 only, it is found that the United Kingdom returns are as follows:-

United Kingdom Exports to Canada of Cotton Fabrics

	Sq. Yds.	Lineal Yds.	Cwt.	Equivalent in lbs.
Grey Fabrics	22,990,396	22,241,708	24,689	2,765,168
Bleached Fabrics	13,108,776	13,421,854	20,137	2,255,344
Printed Fabrics	10,254,021	10,439,379	17,571	1,967,952
Piece dyed Fabrics	14,070,558	13,678,662	30,572	3,424,064
Yarn dyed Fabrics	3,013,538	3,201,123	6,734	754,208
Pile Fabrics	384,343	402,569	1,605	179,536
TOTAL	63,821,632	63,385,295	101,306	11,346,272

EXPORTS FROM CANADA

Exports from Canada of cotton fabrics are shown under two main classifications: "cotton duck" and "cotton fabrics, other". The total of these exports together with shipments to the United Kingdom is given in Table 10 (page 83). In 1934 the total export amounted to 3,222,576 yards, valued at $1,[illegible],323. [illegible] ported, of which 2,[illegible],641 pounds [illegible]

[illegible] market for grey cotton fa[illegible] per cent

[illegible] importations; the United [illegible] per cent.

APPARENT CANADIAN CONSUMPTION OF COTTON FABRICS

From the foregoing sections on production and imports it is possible to arrive at the apparent Canadian consumption of cotton fabrics. Exports from Canada are not available in poundage figures and as they represented in less less than 2% of the sales of Canadian fabrics on a yardage basis, they have been omitted from the calculation of the apparent consumption. In 1934 sales of Canadian cotton fabrics amounted to 78,389,509 pounds and imports into Canada of cotton fabrics totalled 16,799,011 pounds, of which 10,784,671 pounds came from the United Kingdom; or, in other words, the Canadian producers sold 83.2 per cent, of the cotton fabrics consumed in this market, while importations supplied the remainder of the demand (16.8 per cent.), the United Kingdom shipments amounting to 11.5 per cent. These figures relate to the market in Canada for all types of cotton fabrics and it should be remembered that in addition to sales of 78,389,509 pounds of cotton fabric, the Canadian producers also processed some of their output, which was sold in the form of blankets, towels, sheets, etc., and amounted in 1934 to about 7,000,000 pounds (Table 6, page 74). [illegible] supplied 12,[illegible],44[illegible] pounds o[illegible] per cent.

It is also possible to examine the apparent Canadian consumption of cotton fabrics under the five main divisions of grey, bleached, printed, piece dyed and yarn dyed fabrics.

The Canadian producers' sales of grey fabrics in 1934 amounted to 38,811,274 pounds, and 5,480,896 pounds were imported, of which 2,740,641 pounds came from the United Kingdom. Thus the Canadian companies enjoyed 87.9 per cent of the home market for grey cotton fabrics, while 12.1 per cent was supplied by importations; the United Kingdom shipped 6.1 per cent.

The apparent consumption of bleached cotton fabrics in 1934 amounted to 10,195,086 pounds, of which 7,959,171 pounds

were sales by Canadian producers, [illegible] were importations. Imports from the United Kingdom were 1,725,793 pounds. The Canadian bleached cotton fabrics in 1934 formed 78.1 per cent of the apparent consumption, and of the 21.9 per cent imported, 16.9 per cent was made up of bleached cotton fabrics from the United Kingdom.

The market in Canada in 1934 absorbed 12,373,053 pounds of cotton printed fabrics, of which the Canadian producers sold 80.8 per cent, or 9,998,48[illegible] pounds, and the United Kingdom producers sold 15.[illegible] per cent, or 1,916,099 pounds. Total importations formed 19.2 per cent, of the apparent consumption, or 2,374,570 pounds.

The market in Canada in 1934 absorbed 12,193,165 pounds of piece dyed cotton fabrics, of which the Canadian producers sold 65.8 per cent, or 8,022,134 pounds, and the United Kingdom producers sold 25.4 per cent or 3,092,401. Total importations formed 34.2 per cent of the apparent consumption, or 4,171,031 pounds.

The market in Canada in 1934 absorbed 13,401,863 pounds of yarn or slub dyed cotton fabrics, of which the Canadian producers supplied 12,[illegible]98,447 pounds or 94 per cent, and the United Kingdom producers supplied only 602,447 pounds or 4.5 per cent. Total importations formed only 6.0 per cent or 803,416 pounds.

The preceding paragraphs on the apparent consumption of cotton fabrics were based on the Canadian production figures and import figures in pounds. It is not possible to make the same examination using yardage data, but it is possible to use Canadian production figures in lineal yards and United Kingdom exports to Canada (Table 9, page 80) in lineal yards, and to compare these yardage data with the similar poundage data; this is done in the following table based on figures for 1934:

[illegible] 75.1 per cent of the apparent consumption, an [illegible] per cent imported, 10.9 per cent was made [illegible] fabrics from the United Kingdom.

The market in Canada in 1924 absorbed 12,[illegible], [illegible] pounds of cotton printed fabrics, of which the Canadian producers sold 80.8 per cent, [illegible] United Kingdom producers sold 13.[illegible] per cent, or 1,412,309 pounds. Total importations formed 18.2 per cent, or one [illegible].

The market in Canada in 1923 absorbed 18,122,185 pounds of piece dyed cotton fabrics, of which the Canadian producers sold 65.8 per cent, or 8,[illegible],182 pounds, and the [illegible] total importations formed 34.2 per cent of the apparent [illegible].

The market in Canada in 1924 absorbed 13,401,805 [illegible] 803,416 pounds.

[illegible] and import figures in pounds. It is not possible [illegible]

[illegible] on figures for 1924:

Grey Fabrics

	Poundage lbs.	%	Yardage lbs.	%
Canadian Production	39,811,274	93.6	82,259,024	78.7
Exports from United Kingdom to Canada	2,740,641		22,241,708	
	42,551,915	100.0	104,500,732	100.0

Bleached Fabrics.

Canadian Production	7,959,171	82.2	34,654,359	72.1
Exports from United Kingdom to Canada	1,725,793		13,421,854	
	9,684,964	100.0	48,076,213	100.0

Printed Fabrics.

Canadian Production	9,998,483	83.1	44,018,729	80.8
Exports from United Kingdom to Canada	1,916,099		10,439,379	
	11,914,582	100.0	54,458,108	100.0

Piece Dyed Fabrics

Canadian Production	8,022,134	72.2	36,594,241	72.8
Exports from United Kingdom to Canada	3,092,401		13,678,882	
	11,114,535	100.0	50,272,938	100.0

Yarn Dyed Fabrics

Canadian Production	12,598,447	95.4	37,815,984	92.2
Exports from United Kingdom to Canada	602,447		3,201,123	
	13,200,894	100.0	41,017,107	100.0

Total Cotton Fabrics

Canadian Production	76,389,509	87.9	298,727,632	78.8
Exports from United Kingdom to Canada	10,784,671		63,[illegible]	
	87,174,180	100.0	362,112,927	100.0

From the foregoing figures[1] it appears that the share of the market supplied by sales of Canadian produced grey fabrics contains a larger proportion of heavy grades of fabrics than the share of the market supplied by United Kingdom producers. This appears to be true of bleached fabrics also, while in the other three divisions there appears to be little variation.

[illegible] Fabrics, bleached.

[illegible]

[illegible] Item 5[illegible]

[illegible]

mercerized, [illegible]

seamless [illegible]

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(1) The difference between the figures of United Kingdom exports to Canada and imports into Canada from the United Kingdom should be borne in mind.

GREY COTTON FABRICS FOR THE MANUFACTURE [illegible]

Surgical dressings, etc., are presently dutiable under Tariff Item 236:

> Surgical dressings, antiseptic or aseptic, including absorbent cotton, lint, lamb's wool, tow, jute, oakum, woven fabric of cotton weighing not more than seven and one half pounds per one hundred square yards, whether imported singly or in combination one with another, but not stitched or otherwise manufactured; surgical trusses and suspensory bandages of all kinds; sanitary napkins, spinal braces and abdominal supports

British Preferential	Intermediate	General
12½ per cent	25 per cent	25 per cent

Johnson & Johnson Limited, Montreal, has been manufacturing surgical dressing in Canada for the past twenty-eight years, and about eight years ago it established a bleaching, finishing and sterilizing plant in which it bleaches, finishes and sterilizes the grey fabric imported for making surgical gauze. Johnson & Johnson Limited states that the competition in surgical dressings and gauze is almost entirely from the United Kingdom, which country is also the source of supply of the grey fabric, the raw material of Johnson & Johnson Limited.

The grey fabric is presently dutiable under Tariff Item 523:

> Woven fabrics, wholly of cotton, not bleached, mercerized, nor coloured, n.o.p., and cotton seamless bags

	British Preferential	Intermediate	General
	17½ per cent	20 per cent	25 per cent
and, per pound	2 cts.	3½ cts.	4 cts.

and a home consumption drawback of 50 per cent is payable on woven fabric of cotton in the grey weighing not more than seven and one half pounds per one hundred square yards when used in the manufacture of articles enumerated in Tariff Item 236, the surgical dressing etc., item:

Item 1030: Materials when used in the manufacture of articles enumerated in Tariff Item 236 [illegible]	50 per cent drawback

The British Preferential Tariff rate of 12½ per cent on surgical dressings and gauze has not been changed since 1906, while the British Preferential Tariff rate on grey fabrics has increased from 12½ per cent to 17½ per cent plus 2 cts. per pound (the specific duty from September 17, 1930, until October 15, 1932, was 3 cts. per pound.)

Johnson & Johnson Limited has filed with the Board, in confidence, information as to its purchases of grey fabric, its costs of production, its production and sales and its financial statements. Its annual requirements amount to about 11,000,000 square yards of light weight grey fabrics of various widths and counts of yarn and the company requests a 99 per cent home consumption drawback applicable to importations under the British Preferential Tariff only.

The Canadian cotton companies which weave grey fabrics have informed the Board that on such fabric weighing not more than seven and one half pounds per one hundred square yards they are not in opposition to the request of Johnson & Johnson Limited.

d a home consumption drawback of 50 per cent is equivalent

The British Preferential

r cent on surgical dressings and gauze has not been
hanged since 1906, while the British preferential tariff
ate on grey fabrics has increased from 15¾ per cent to
7½ per cent plus 2 cts. per pound (the specific duty from
ound.)

Johnson & Johnson Limited has filed with the

COTTON INDUSTRY IN CANADA AND IN UNITED KINGDOM.

From the previous section on the production in Canada of cotton fabrics it is realized that the development of the cotton industry in Canada has been vertical and that the large majority of the output in Canada is by companies which buy raw cotton, spin the yarn, weave the cloth and then finish it ready for the market.

The organization of the industry in the United Kingdom on the other hand is mainly horizontal and specialized. Certain companies spin the yarn which is sold to other companies to be woven into fabrics and they in turn sell the grey cloth to merchants who have the cloth finished on commission and then ship the cloth to the market. There are of course certain companies which do their own spinning, weaving, finishing and merchanting, but these companies do not represent the majority of the industry.

There are also fundamental differences in the methods of manufacture in the two countries. As mentioned in Part I on Cotton Yarns, the spinning in the United Kingdom, according to the applicants, is carried on by about 42 3/4 million spinning spindles, of which 31 3/4 million are mule spindles and 11 million ring spindles. In Canada in 1934, according to the report of the Dominion Bureau of Statistics, the Canadian Cotton Industry had 69,066 mule spindles and over 1,000,000 ring spindles.

The weaving of cotton fabrics in the United Kingdom in 1934, according to the applicants, was carried on with a total of 367,257 looms, of which 355,658 were ordinary non-automatic looms, 11,739 were fully automatic, and 1,860 were looms with automatic attachments.

From the previous section on

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The organization of the industry in the United

ot represent the majority of the industry.

In Canada in 1934, according to the Dominion Bureau of Statistics report on the Cotton Industries, there were over 24,000 looms - and cotton weaving in Canada is in large part automatic.

SAMPLING METHOD

The applicants in this reference sent their representative to Canada in April, 1936, to confer with the Board and with the representatives of the Canadian cotton industry as to the form of the investigation best suited to finding an interpretation of Article II of the United Kingdom-Canada Agreement.

> Article II - His Majesty's Government in Canada undertake that during the currency of this Agreement the tariff shall be based on the principle that protective duties shall not exceed such a level as will give United Kingdom producers full opportunity of reasonable competition on the basis of the relative cost of economical and efficient production, provided that in the application of such principle special consideration may be given to the case of industries not fully established.

Although the same items of cost have to be met by both industries, a comparison of the individual items offers no solution, since the relation of the various items is different in the two industries. In other words, owing to the fact that the two industries are organized differently, use different plant and produce different types of goods, the incidence of the various items of cost on the unit of production cannot be ascertained by a simple comparison of the items themselves. Information is available on the total turnover, net output, and expenditure on materials in both the Canadian and Lancashire cotton industries, but these again cannot be compared because the type of product produced is not the same in the two industries.

In Canada in 1934, according to the Dominion Bureau of Statistics Report on the Cotton Industries, there were over 24,000 looms - and cotton weaving in Canada is in large part automatic.

KING M[illegible]

The applicants in this reference want their representative to Canada in April, 1935, to confer [illegible] the Board and with the representatives of the [illegible] cotton industry as to the form of the investigation best suited to finding an interpretation of Article II of the United Kingdom-Canada Agreement.

> Article II - His Majesty's Government in Canada undertake that during the currency of this Agreement the tariff shall be based on the principle that protective duties shall not exceed such a level as will give United Kingdom producers full opportunity of reasonable competition on the basis of the relative cost of economical and efficient production, provided that in the application of such principle special consideration may be given to the case of industries not fully established.

Although the same items of cost have to be met by [illegible] solution, since the relation of the various items is different in the two industries. In other words, owing to [illegible] different plant and produce different type [illegible], net output, and [illegible]

It was to overcome these difficulties that the sampling method was suggested by the United Kingdom representative and was acted upon. Although the two industries may not produce identical products, they do produce similar and commercially comparable products over a fairly wide range. The principle of the sampling method was to select a limited number of examples of products produced by either industry and to choose from the products of the other industry goods intended to serve the same purpose in the same way. The costs of producing the two sets of samples were then to be prepared and presented to the Board for comparison. It was obviously impossible to contemplate an examination of costings on each individual fabric manufactured in Canada or exported to Canada from the United Kingdom, or which United Kingdom exporters desire to ship to the Canadian market. For example, one Canadian company may produce as many as 75 different types of grey cloth comprising over 1,200 separate constructions.

The picking of the samples began in April while the United Kingdom representative was in Canada. It continued through the summer months by correspondence, the United Kingdom Delegation substituting and adding certain samples, and the Canadian manufacturers adding additional samples to fill out the range. The result of this exchange of samples, construction details, etc., was that at the time of the public hearing both the applicants and the Canadian industry were in agreement on 64 samples of cotton fabrics as being reasonable matches. These samples were distributed as follows:

12 Grey fabrics
18 Bleached fabrics
14 Printed fabrics
13 Piece dyed fabrics
12 Yarn dyed fabrics

It was to overcome these difficulties that a sampling method was suggested by the United Kingdom representative and was acted upon. Although the two industries may not produce identical products, they do produce similar products over a fairly wide [illegible] sampling method was to enable [illegible] of products produced by either industry and to choose from the products of the other industry goods intended to serve the same purpose in the same way. The costs of [illegible] were then to be prepared and presented to the board for comparison. It was obviously impossible to complete an examination of costings on each individual fabric manufactured in Canada or exported to Canada from the United Kingdom, for which United Kingdom exporters desire to ship to the Canadian market. For example, one Canadian company may produce as many as 75 different types of grey cloth [illegible]

The picking of the samples began in April while United Kingdom representative was in Canada. It

While the samples included only 14 grey fabrics, it must be remembered that included in the detailed costings of bleached, printed and piece dyed fabrics are the costings of the grey fabrics which were used for these various finished products, making in all 37 grey fabrics.

There arise two main problems from the sampling method: first, are the two sets of samples sufficiently close matches that the Board may be justified in drawing conclusions as to the differences in the costs of production of cotton fabrics in Canada and the United Kingdom; and, second, may the sample be considered representative of the goods which are actually forming the bulk of the Canadian requirements for cotton fabrics.

An examination of the construction particulars, both grey and finished, of the 60 cotton fabric samples shows that while there are certain variations between, say, Canadian sample X and United Kingdom sample X, these variations appear to be small, and when the samples are examined by averaging the samples in each class of fabrics, the variation between the Canadian and United Kingdom samples is found to be remarkably small.

Considering first the 37 samples on which cost data are available on the fabrics in the grey or unbleached state, it is found that:

	United Kingdom	Canada
Average yarn counts	29.8	30.0
Average reed	72.2	72.4
Average ish	38.2	38.4
Average threads per inch	144.4	144.8
Average ounces per sq.yd.	4.16	4.26

This comparability of construction details holds in an examination of the smaller groups:

There are two main problems from the sampling
bution: first, are the two sets of samples sufficiently

of cotton fabrics in Canada and the United Kingdom; and,
second, may the sample be considered representative of the
goods which are actually forming the bulk of the Canadian
requirements for cotton fabrics.

An examination of the construction particulars,
both grey and finished, of the 55 cotton fabric samples
shows that while there are certain variations between, say,
the Canadian sample X and United Kingdom sample X, those

[illegible]

samples is found to be remarkably small.

[illegible]

[illegible], it is found that:

average yarn counts	
average reed	
average pick	
[illegible]	

	Average Yarn Count	
	United Kingdom	Canada
12 grey fabrics	23.8	22.9
18 bleached fabrics	29.0	28.7
14 printed fabrics	35.0	37.3
16 piece dyed fabrics	[illegible]	[illegible]
Average of 57 grey fabrics	[illegible]	30.0
12 yarn dyed fabrics	23.9	25.9

[illegible] the results set out in the [illegible]

Similarly this examination of construction data can be carried out in each group showing average ounces per square yard, cotton content, etc., and the result is that the 69 samples appear to be comparable.

It appears that the United Kingdom Delegation and the Canadian cotton companies have made a sincere effort to make the sampling method cover the range of cotton fabrics sold in this market. An examination of the sample constructions indicates that fabrics of various degrees of coarseness and of fineness are represented, and that the majority of the samples are woven from the medium counts of yarns, which appear to form the quantity requirements of the market. It does not appear possible to ascertain the coverage necessary to represent the actual range of fabrics in the market, but during the course of the investigation the reasonable sufficiency of the samples has become increasingly apparent.

COSTS OF PRODUCTION OF COTTON FABRICS

At the time of the public hearing the Board received from the United Kingdom Delegation and from the Canadian cotton companies costings of the 69 cotton samples chosen as previously described. In addition, the United Kingdom Delegation filed with the Board costings on cotton velveteens and cotton corduroys and made representations on certain fabrics which it believed were not being produced

[illegible] this examination of commercial [illegible]
[illegible]n be carried out in each group showing average ounce[illegible]
[illegible] square yard, cotton content, etc., and the result is [illegible]
[illegible]hat the 89 samples appear to be comparable.

It appears that the United Kingdom Delegation [illegible]
[illegible]d the Canadian cotton companies have made a sincere [illegible]
[illegible]ffort to make the sampling method cover the range of [illegible]
[illegible]otton fabrics sold in this market. An examination of the [illegible]
[illegible]mple combinations indicates that fabrics of various [illegible]
[illegible]
[illegible]
[illegible]unts of yarns, which appear to form the quantity [illegible]
[illegible]uirements of the market. It does not appear possible [illegible]
[illegible]
[illegible]ge of fabrics in the market, but during the course of [illegible]
[illegible]
become increasingly apparent.

[illegible] PRODUCTION OF COTTON [illegible]

[illegible]

commercially in Canada. All these data have been examined by the Board and the results set out in Confidential Appendix A.

It should be pointed out here that no rate of duty can be expected to equalize differences in costs of production of such a wide variety of fabrics as are presently in use in the Canadian market; such a rate of duty must of necessity be a rate more than equalizing some costs, and insufficient to equalize others.

commercially in Canada. All these data have been examined
y the Board and the results set out in combine
ppendix A.

It should be pointed out ..ere that no rate of
luty can be expected to equalize differences in costs of

duty must of necessity be a
some costs, and insufficient to equalize

Table 5

TARIFF HISTORY [illegible]

From Nov. 30, 1906 to Present

TARIFF ITEM 523

Tariff Item 523: Woven fabrics, wholly of cotton, not bleached, mercerized, nor coloured, n.o.p., and cotton seamless bags .....

	British Preferential	Intermediate	General
[illegible]	17½ p.c.	20 p.c.	25 p.c.
[illegible] and, per pound	2 cts.	3½ cts.	4 cts.

This Item has been in effect since October 18, 1932.

From Sept. 17, 1930, to Oct. 18, 1932, the wording of the Item was the same but the rates were:

	17½ p.c.	20 p.c.	25 p.c.
and, per pound	3 cts.	3½ cts.	4 cts.

From Feb.17, 1928 to Sept.17,1930, Item 523 read:

Woven fabrics wholly of cotton, not bleached, mercerized, nor coloured, n.o.p. .....

12½ p.c.	20 p.c.	22½ p.c.

and cotton seamless bags were dutiable under former

ITEM 547: Bags or sacks of hemp, linen or jute, and cotton seamless bags; bags in which cement or lime mentioned in Par. [illegible] is imported.....

15 p.c.	17½ p.c.	20 p.c.

Prior to Feb. 17, 1928, Grey cotton fabrics were dutiable under three different items:

Former Item 521: Grey cotton fabrics and fabrics of flax, unbleached, n.o.p. .....

12½ p.c.	22½ p.c.	25 p.c.
(From May 24, 1922, to Feb. 17, 1928		
15 p.c.	22½ p.c.	25 p.c.
(From Nov. 30, 1906 to May 24, 1922)		

and, per yard

This item has been in effect since October 16, 1934.

[illegible] Sept. 17, 1930, to Oct. 16, 1932, the wording of the item was the same:

and, per pound 3 cts. 3¼ cts. 4 cts.

[illegible] Feb.17, 1932 to Sept.16,1930, item 948 read:

Woven fabrics wholly of cotton, not bleached,

[illegible]

and cotton seamless bags were dutiable under former

[illegible]

15 p.c. 17½ p.c. 20 p.c.

[illegible] for to Feb. 17, 1932, grey cotton fabrics were dutiable under three different items:

[illegible]

12½ p.c. 22½ p.c. 25 p.c.
(From May 26, 1922, to Feb. 17,

Former Item 524: Cotton duck, grey or white, weighing over eight ounces per square yard .....

15 p.c. 17½ p.c. 20 p.c.

Former Item 524b: Fabric of cotton or other fibre including cord fabric, weighing over eight ounces per square yard, for use in the manufacture of pneumatic tires .....

15 p.c. 17½ p.c. 20 p.c.

Cotton seamless bags were dutiable under

Former Item [illegible]: bags or sacks of hemp, linen or jute, and cotton seamless bags .....

15 p.c. 17½ p.c. 20 p.c.

[illegible] Feb. 17, 1[illegible], such fabrics were covered by

[illegible]: White cotton tablecloths, and fabrics of flax, bleached, n.e.p., tailors' [illegible] of lawn and [illegible] linen or cotton in the [illegible]

15 p.c. [illegible]

[illegible] May 24, 1932 to Sept. 17, 1934

[illegible]

TARIFF ITEM 523a:

Tariff Item 523a: Woven fabrics, wholly [illegible], bleached or mercerized, not coloured, n.o.p. ...

[illegible]	20 p.c.	22½ p.c.	27½ p.c.
and, per pound	2 cts.	3½ cts.	4 cts.

This item has been in effect since Oct. 15, 1932.

From Sept. 17, 1930 to Oct. 15, 1932, the wording was the same but the rates were:

and, per pound	20 p.c.	22½ p.c.	27½ p.c.
and, per pound	3 cts.	3½ cts.	4 cts.

From Feb. 17, 1928 to Sept. 17, 1930, the wording was the same but the rates were:

Woven fabrics [illegible]	16 p.c.	22½ p.c.	25 p.c.

Prior to Feb. 17, 1928, such fabrics were covered by

Former Item 522: White cotton fabrics, and fabrics of flax, bleached, n.o.p.; tailors' hollands of linen and towelling of linen or cotton in the web, coloured or not..... p.c.

[illegible] Feb. 17, [illegible]	15 p.c.	22½ p.c.	25 p.c.
	(From May 24, 1922 to Feb. 17, 1928)		
[illegible] 523: [illegible] or coloured, [illegible]	17½ p.c.	22½ p.c.	25 p.c.
	(From Nov. [illegible], 1906, to May 24, 1922)		

Prior to Feb. 17, 1928, such fabrics were covered by

flax, bleached, n.o.p.; tailors' holiards of linen and towelling of linen or cotton in the web, coloured or not.....

15 p.c. 25% p.c. 25 p.c.
(From May 24, 1922 to Feb. 17, 1928)

(From Nov.30,1926, to May 24,1922)

TARIFF ITEM 523b:

Tariff Item 523b: Woven fabrics wholly of cotton, printed, dyed or coloured, n.o.p. .....

	22½ p.c.	27½ p.c.	32½ p.c.
and, per pound	2 cts.	3½ cts.	4 cts.

This Item has been in effect since Oct. 16, 1932.

From Sept. 17, 1930 to Oct. 13, 1932, the wording was the same but the rates were:

	22½ p.c.	27½ p.c.	32½ p.c.
and, per pound	3 cts.	3½ cts.	4 cts.

From Feb. 17, 1928 to Sept. 17, 1930, coloured fabrics were dutiable under three items:

Former Item 523b: Woven fabrics wholly of cotton, n.o.p.

20 p.c.	25 p.c.	27½ p.c.

Former Item 523c: Woven fabrics wholly of cotton manufactured from yarns of more than one colour, n.o.p.....

20 p.c.	25 p.c.	30 p.c.

Prior to Feb. 17, 1928

Former Item 523: Fabrics of cotton or flax, printed, dyed or coloured, n.o. p. .....

22½ p.c.	30 p.c.	32½ p.c.
(From May 24, 1922 to Feb. 17, 1928)		
25 p.c.	30 p.c.	32½ p.c.
(From Nov. 30, 1906 to May 24, 1922)		

Fabrics of cotton or flax, printed, dyed or coloured, n.o.p. .....

25% p.c. 30 p.c. 35%

TARIFF ITEM 525c:

Tariff Item 525c: Woven fabrics wholly of cotton, composed of yarns of counts of 100 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or more.....

	Free	27½ p.c. 32½ p.c.
and, per pound ..		3½ cts. 4 cts.

This was a new item Oct.10,1930 -- previously such fabrics were dutiable under Tariff Items 525, 525a and 525b, according to their state of finish - grey, bleached or coloured.

and, per pound	3 [illegible] cts.	4 cts.

Fabric Item .55c: Woven fabrics wholly of cotton, composed of yarns of counts of 10 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or

.....

and, per pound ..	3c ch.	4 ch.	

This was a new item, Oct.16,1932 -- previously such fabrics were dutiable under Fabric Items 1?3, 0?4A and 0?5B, according to their state of finish - grey, bleached or coloured.

PARAG. [illegible] 8254:

Tariff Item 8254: Woven fabric, wholly of cotton, imported for use as billiard cloth.....

[illegible], per pound	Free	27½ p.c.	32½ p.c.
and, per pound	....	3½ cts.	4 cts.

In force since March 22, 1930. A new Item at that time. Previously dutiable under Tariff Item 8254b at [illegible]

	22½ p.c.	27½ p.c.	32½ p.c.
and, per pound	22/3 cts.	3½ cts.	4/3 cts.

[illegible]

[illegible]
[illegible] cloth ....

TARIFF ITEM 528d:

Tariff Item 528d: Woven fabrics wholly of cotton with cut pile, n.o.p. .....

	15 p.c.	27½ p.c.	32 p.c.
and, per pound	...	3½ cts.	4 cts.

This Item has been in force since Oct. 1, 1932.

From Sept. 17, 1930 to Oct. 1, 1932, the wording was the same but the rates were:

	22½ p.c.	27½ p.c.	32½ p.c.
and, per pound	3 cts.	3½ cts.	4 cts.

From Feb. 17, 1928 to Sept. 17, 1930, the wording was the same but the rates were:

	17½ p.c.	25 p.c.	30 p.c.

Prior to Feb. 17, 1928:

Former Item 581: Velvets, velveteens, silk velvets, plush and silk fabrics .....

17½ p.c.	32½ p.c.	35 p.c.
(From May 24, 1927 to Feb. 17, 1928)		

17½ p.c.	27½ p.c.	30 p.c.
(From Nov. 21, 1922 to May 12, 1926)		

TARIFF ITEM 523f:

Tariff Item 523f: Woven fabrics of [illegible], not coloured, when imported by manufacturers of typewriter ribbon for use exclusively in the manufacture of such ribbon in their own factories .....

Free	12½ p.c.	15 p.c.

This Item has been in force since Oct. 13, 1932.

Feb. 17, 1928 to Oct. 1, 1932, no change in wording but the rates were:

10 p.c.	12½ p.c.	15 p.c.

Prior to Feb. 17, 1926:

Former Item 764: Undyed ribbon, when imported by manufacturers of typewriter ribbon for use only in the manufacture of such ribbon in their own factories.....

10 p.c.	12½ p.c.	15 p.c.

(In force from June 14, 1914).

(In force fr

TARIFF ITEM 828a:

Tariff Item 828 : Woven fabrics of cotton, or of cotton and wool, whether coated or not coated with rubber, when imported by manufacturers of card clothing for textile machinery, for use exclusively in the manufacture of such card clothing in their own factories .....

Free	Free	Free

This Item has been in effect since March 2, 1929.

From Feb. 17, 1928 to March 2, 1929, no special item for card clothing foundation fabric.

Prior to Feb. 17, 1928, dutiable under

Former Item 1 3: Fillets of cotton and rubber not exceeding seven inches wide, when imported by manufacturers of card clothing for use exclusively in the manufacture of card clothing in their own factories .....

Free	Free	Free

(In Force from Nov. 30, 1906).

Number Item 888: Fillets of cotton and rubber not exceeding seven inches wide, when imported by manufacturers of cord clothing for use exclusively in the manufacture of cord clothing in their own factories .....

(In force from Nov. 30, 1906).

TARIFF ITEM 523h:

Tariff Item 523h: Sailcloth wholly of Egyptian cotton, imported for use exclusively in the manufacture of sails for boats and ships under regulations prescribed by the Minister

[illegible]	Free	20 p.c.	25 p.c.
and, per pound	[illegible]	3½ cts.	4 cts.

A new Item April 19, 1934. Previously such cotton fabrics were dutiable under Item 523.

[illegible]	[illegible]	[illegible]	[illegible]
and, per pound	[illegible]	[illegible]	[illegible]

[illegible]; [illegible] of cotton .....

[illegible]	[illegible]	[illegible]	[illegible]
and, per pound	[illegible]	[illegible]	[illegible]

TARIFF ITEM 523i:

Tariff Item 82.4: Filter cloth wholly of cotton with cut pile, in the web or made up, imported for use exclusively in mining and metallurgical operations.....

	10 p.c.	30 p.c.	35 p.c.
and, per pound	....	3½ cts.	4 cts.

A new Item April 19, 1954. Previously dutiable under Tariff Item 523e:

Woven fabrics wholly of cotton with cut pile, n.o.p. .....

	15 p.c.	27½ p.c.	32½ p.c.
and, per pound	....	3½ cts.	4 cts.

of Item 532; Manufactures of cotton .....

	25 p.c.	30 p.c.	35 p.c.
and, per pound	2 cts.	3½ cts.	4 cts.

[illegible], pillow cases, [illegible] and [illegible] 1

[illegible]

1. The above [illegible] not include [illegible] pile [illegible] made [illegible]

2. [illegible] Confidential Appendix A shows the [illegible]

Table 6

SALES OF CANADIAN COTTON FABRICS

Calendar Year 1934

	Pounds	Lineal Yards
Grey	39,811,274	82,259,024
Bleached	7,959,171	34,654,359
Printed	9,998,483	44,018,729
Piece Dyed	8,022,134	36,594,241
Yarn Dyed or Stock Dyed	12,598,447	37,815,984
	78,389,509	235,342,337

Blankets	3,136,352
Towels	1,631,468
Sheets, pillow cases, table cloths and napkins	1,757,597
Quilts and counterpanes	463,868
	6,989,285

Note: 1. The above figures do not include the cotton cut pile fabrics produced in Canada, because in 1934 only two companies were in production and their output is therefore confidential. The quantity was small and would not affect the totals.

2. Table 3 in Confidential Appendix A shows the sales of each individual company, together with the sales of each class of fabric.

3. The above figures do not include any sales or transfers from one plant to another or one company to another.

Grey	9,011,274	
Printed		
Piece Dyed	8,022,164	36,664,241
	78,565,509	285,642,857
Towels		
table cloths and napkins	1,757,857	
quilts and counterpanes	463,960	

Note: The above figures do not include the cotton cut fabrics produced in Canada, because in 1[illegible] only two companies were in p[illegible]

Table 7

PRODUCTION IN CANADA OF COTTON FABRICS

As Reported to the Dominion Bureau of Statistics

	[illegible]	[illegible]	1929	1930 (Calendar Years)	(1) 1931	1932	1933	[illegible]
	[illegible]	yds.	yds.	yds	yds	yds	yds	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PRINTED, DYED & [illegible]	[illegible]	114,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL (2)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

(1) Company year nearest to calendar year reported to Bureau.

(2) The fabrics are not included alone as they are available in pounds only. Over 10,000,[illegible] [illegible] each year. There are other cotton fabrics included in such items as "[illegible] tapestry and other upholstering materials"; "other fabrics not included above", etc.

dairies — upper left "o" ... ; ... ; ... ;

Table [illegible]

[illegible]

[illegible]ts under Item 523:		1931	1932	1933 (Calendar Years)	1934	1935
[illegible] Woven fabrics wholly [illegible], not bleached, [illegible] or coloured, [illegible]						
[illegible] Imports	lbs.	-	4,357,928	5,245,548	5,458,396	5,274,227
	$	1,317,506	1,038,731	1,471,053	1,614,957	1,456,841
[illegible] United Kingdom	lbs.	-	680,565	1,982,480	2,740,641	3,174,48[illegible]
	$	342,127	265,306	661,668	855,258	939,198
[illegible] United States	lbs.	-	3,[illegible],304	3,[illegible],092	2,[illegible]	2,[illegible]
	$	960,137	761,717	795,936	752,247	512,248
[illegible]s, seamless, cotton [illegible]		[illegible]	[illegible]	[illegible]	[illegible]	
[illegible] Imports [illegible] wholly [illegible] or not	lbs.	-	26,631	42,[illegible]	[illegible]	[illegible]
	$	5,160	8,042	11,178	10,162	3,083
[illegible] United Kingdom	lbs.	-	4,214	3,869	2,956	743
	$	373	1,108	1,457	985	267
[illegible] United States	lbs.	[illegible]	21,981	42,102	35,[illegible]	[illegible]
	$	4,369	5,634	9,576	8,862	2,570
[illegible]ts under Item 523a:						
[illegible] Canton flannels, [illegible] and pillow cotton; [illegible] shirtings, cambrics, [illegible], nainsooks, [illegible]lettes and saxonies; [illegible] coloured						
[illegible] Imports	lbs.	-	217,608	282,[illegible]	305,510	[illegible]
	$	101,298	92,268	94,474	126,021	[illegible]
[illegible] United Kingdom	lbs.	-	183,938	218,927	293,781	[illegible]
	$	53,897	77,220	86,778	119,141	[illegible]
[illegible] United States	lbs	-	30,071	12,731	[illegible]	[illegible]
	$	43,036	17,943	7,696	[illegible]	4,283
[illegible] Towelling in the [illegible], not coloured	$	1,[illegible],037	[illegible]			
[illegible] Imports	lbs.	-	9,332	[illegible]	[illegible]	[illegible]
	$	5,096	3,804	2,522	3,[illegible]	3,[illegible]
[illegible] United Kingdom	lbs.	-	6,654	3,424	[illegible]	[illegible]
	$	3,817	2,607	1,464	1,[illegible]	2,[illegible]
[illegible] United States	lbs.	-	2,001	[illegible]	[illegible]	[illegible]
	$	1,035	901	1,058	1,[illegible]	[illegible]

Table 8 (C

Imports under item 5232.		1931	1930	[illegible]	[illegible]	[illegible]
1. Voiles, scrims, victoria lawns, [illegible] striped or checked lawns, India linens, muslins, [illegible] or striped, fancy [illegible], [illegible] and [illegible] not bleached						
Total Imports	lbs.	-	[illegible]	[illegible]	39,261	84,783
	$	6,962	[illegible]	[illegible]	21,756	44,301
From United Kingdom	lbs.	-	[illegible]	[illegible]	35,529	80,868
	$	4,103	5,777	[illegible]	20,230	40,170
From United States	lbs.	-	2,168	[illegible]	1,572	[illegible]
	$	2,435	1,365	[illegible]	1,136	[illegible]
2. Woven fabrics wholly [illegible], bleached or [illegible], [illegible] not bleached						
Total Imports	lbs.	-	1,682,684	[illegible]	1,885,445	1,752,0[illegible]
	$	1,032,493	891,295	[illegible]	1,086,872	918,[illegible]
From United Kingdom	lbs.	-	950,481	[illegible]	1,391,219	1,313,524
	$	570,277	536,079	[illegible]	712,579	660,520
From United States	lbs.	-	706,165	[illegible]	425,761	423,723
	$	416,132	319,682	[illegible]	240,788	220,311
From Switzerland	lbs.	-	18,887	[illegible]	59,953	17,[illegible]
	$	28,266	30,993	[illegible]	126,046	53,[illegible]
Imports under item 5233:						
1. Woven fabrics of cotton, [illegible]						
Total Imports	lbs.	-	[illegible]	[illegible]	2,374,590	2,652,2[illegible]
	$	2,[illegible]	[illegible]	[illegible]	1,576,335	1,558,5[illegible]
From United Kingdom	lbs.	-	[illegible]	1,[illegible]	1,916,099	2,180,53[illegible]
	$	1,065,026	950,918	[illegible]	1,126,571	1,202,66[illegible]
From United States	lbs.	-	[illegible]	441,314	[illegible]	[illegible]
	$	1,391,257	[illegible]	[illegible]	[illegible]	[illegible]
From Belgium	lbs.	-	[illegible]	[illegible]	[illegible]	[illegible]
	$	31,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
From Czechoslovakia	lbs.	-	[illegible]	6,152	[illegible]	[illegible]
	$	17,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
From France	lbs.	-	[illegible]	7,[illegible]	[illegible]	[illegible]
	$	27,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
From Italy	lbs.	-	[illegible]	24,72[illegible]	[illegible]	[illegible]
	$	50,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
From Switzerland	lbs.	-	[illegible]	[illegible]	[illegible]	[illegible]
	$	19,[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

...d Kingdom	lbs.	-	7,145	8,701	32,324	80,885
	$	4,132	5,777	6,681	20,856	46,170
...d States . . .	lbs.	-	2,160	231	1,072	2,456
...fabrics wholly ...legraphed or ...d, n.o.p. not						
...orts . . .	lbs.	-	1,085,164	1,814,502	1,[illegible],445	1,[illegible],017
	$	370,277	336,079	845,485	712,279	865,820
		-	708,166			
		416,132	319,082	32,[illegible]		
...fabrics of cotton, ...n.o.p.						
		-	2,801,892	2,220,167		
		2,820,888	1,708,076	1,[illegible]		

Imports under Item 523b: (Continued)		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Woven fabrics of cotton, piece dyed, n.o.p.						
Total Imports	Lbs.	-	3,937,362	3,575,269	4,171,031	4,706,018
	$	2,445,420	2,184,848	1,913,298	2,350,246	2,550,822
From United Kingdom	Lbs.	-	2,146,139	2,344,182	3,092,401	3,280,761
	$	1,079,452	1,230,602	1,249,468	1,624,[illegible]93	1,731,450
From United States	lbs.	-	911,916	566,577	494,932	706,064
	$	876,909	574,079	353,590	388,193	472,909
From Belgium	lbs.	-	212,262	314,449	353,003	473,409
	$	62,232	89,667	122,316	165,132	208,566
From Czechoslovakia	lbs.	-	233,774	86,878	51,791	81,987
	$	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
From France	lbs.	-	29,487	5,024	12,946	6,061
	$	31,679	24,393	5,672	16,620	6,584
From Germany	lbs.	-	18,891	8,925	4,803	8,711
	$	20,156	11,352	6,608	3,703	6,752
From Italy	lbs.	-	294,806	186,031	66,653	53,300
	$	[illegible]	[illegible]	[illegible]	[illegible]	24,494
From Japan	lbs.	-	34,348	13,018	22,339	[illegible]
	$	[illegible]	[illegible]	[illegible]	9,406	[illegible]
From Netherland	lbs.	-	34,787	21,319	29,077	[illegible]
	$	[illegible]	[illegible]	12,864	19,561	[illegible]
From Switzerland	lbs.	-	20,952	27,516	24,989	[illegible]
	$	[illegible]	[illegible]	51,057	65,604	[illegible]
Woven fabrics of [illegible] yarn dyed, n.o.p.						
Total Imports	lbs.	-	485,751	628,67[illegible]	[illegible]	[illegible]
	$	455,004	305,486	351,771	[illegible]	[illegible]
From United Kingdom	lbs.	-	175,900	328,934	[illegible]	[illegible]
	$	132,285	111,067	194,655	[illegible]	[illegible]
From United States	lbs.	-	148,898	153,931	[illegible]	[illegible]
	$	125,612	104,254	89,757	[illegible]	[illegible]
From Belgium	lbs.	-	101.249	85,157	[illegible]	[illegible]
	$	53,152	50,044	38,272	[illegible]	[illegible]
From Czechoslovakia	lbs.	-	21,383	7,792	[illegible]	[illegible]
	$	40,457	15,798	4,775	[illegible]	[illegible]
From France	lbs.	[illegible]	7,424	4,020	[illegible]	[illegible]
	$	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
From Italy	lbs.	-	24,141	46,362	[illegible]	[illegible]
	$	69,869	12,561	18,989	[illegible]	[illegible]

	lbs.	-	5,921,505	5,414,[illegible]	[illegible]	[illegible]
ted Kingdom	lbs.	-	2,140,[illegible]	2,844,[illegible]	5,[illegible],401	3,[illegible],[illegible]
ed States	lbs.	-	911,416	551,577	494,032	701,011
ylum	lbs.	-	[illegible]	314,[illegible]	332,[illegible]	427,[illegible]
...oslovakia	lbs.	-	232,274	86,598	31,791	81,[illegible]
	lbs.	31,679	24,325	5,672	16,620	6,[illegible]
...ny	lbs.	-	18,891	6,925	4,805	8,711
...rland	lbs.	28,672	19,234	12,864		

Imports under Item 523c:		1931	1932	1933 (Calendar Year)	1934	1935
Cotton fabrics wholly of cotton composed of yarns of counts of [illegible] or more, including all [illegible] in which the average of the count of warp and [illegible] yarns is 100 or more.						
Total Imports	lbs.	-	4,326	16,850	189,963	[illegible]
	$	-	4,823	25,834	294,199	[illegible]
From United Kingdom	lbs.	-	4,271	16,370	[illegible]	[illegible]
	$	-	4,655	25,224	[illegible]	[illegible]
From United States	lbs.	-	55	205	468	[illegible]
	$	-	168	174	[illegible]	[illegible]
From October 19, 1932.						
Imports under Item 523e:						
Cotton fabrics wholly of [illegible] without pile, [illegible] velveteens and [illegible]			Not available	Not available		
Total Imports (Revised):	lbs.	-	513,469	550,774	565,220	[illegible]
	$	492,084	398,789	388,725	461,712	[illegible]
From United Kingdom	lbs.	-	[illegible]	[illegible]	[illegible]	[illegible]
	$	[illegible]	[illegible]	[illegible]	[illegible]	471,[illegible]
From United States	[illegible] lbs.	-	122,074	58,597	[illegible]	[illegible]
	$	171,288	78,650	39,941	[illegible]	[illegible]
From Belgium	12,159,[illegible] lbs.	-	20,600	18,626	[illegible]	25,153
	9,714,70[illegible] $	35,005	11,987	11,831	[illegible]	15,[illegible]
From Japan	lbs.	-	[illegible]	15,258	[illegible]	[illegible]
	$	[illegible]	[illegible]	[illegible]	[illegible]	1,514
	11,008,000		[illegible]	[illegible]		
	13,108,778		13,421,934			
			Not available			

Table 9.

United Kingdom Exports to Canada of Cotton Fabrics

(1) Grey, Unbleached:

Calendar Years	Sq. Yds.	Lineal Yds.	Cwt.
1926	7,330,700	7,387,300	11,724
1927	10,745,200	10,809,100	15,033
1928	7,932,100	7,965,700	12,616
1929	5,603,700	5,452,400	12,344
1930	5,937,000	5,970,000	9,588
1931	5,634,000	5,669,700	6,662
1932	2,472,100	2,440,500	3,524
1933	14,764,100	14,474,700	16,000
1934	22,990,396	22,241,708	24,689
1935	17,993,000	Not available	Not available

(2) White, Bleached:

1926	12,116,800	12,735,000	22,862
1927	12,330,000	13,059,400	24,232
1928	12,178,900	12,548,300	22,064
1929	12,159,300	12,314,500	22,291
1930	9,714,700	9,846,700	18,941
1931	6,140,400	6,315,400	11,748
1932	[illegible]	[illegible]	[illegible]
1933	11,608,000	11,987,100	17,938
1934	13,108,776	13,421,854	20,137
1935	12,829,000	Not available	Not available.

	7,320,700	
	5,005,700	3,412,401
	5,920,000	5,970,000
	14,764,100	14,474,700
	22,980,596	22,241,708
	17,992,000	Not available
	12,116,800	12,725,000
	12,189,300	12,214,500
	6,140,400	6,410,400
	11,608,000	11,987,100

Table 2 (Continued)

United Kingdom Exports to India of Cotton Fabrics

(3) Printed:

Calendar Years	Sq. Yds.	Lineal Yds.	Cwt
1926	7,417,100	7,729,400	[illegible],426
1927	7,598,400	7,664,800	14,[illegible]68
1928	7,285,000	7,358,600	14,031
1929	6,627,100	6,707,700	12,805
1930	5,958,800	6,040,200	11,758
1931	7,503,500	8,194,200	13,503
1932	7,851,100	7,994,600	13,460
1933 Cretonnes & Chintzes	396,200	428,500	715
Other sorts	7,038,800	7,294,800	12,453
	8,435,000	7,723,300	13,168
1934 Cretonnes & Chintzes	501,788	508,966	862
Other sorts	9,752,233	9,930,413	16,709
	10,254,021	10,439,379	17,571
1935	10,476,000	Not available	Not available

(4) Dyed in the Piece:

1926	15,350,200	14,602,300	34,393
1927	11,799,700	11,503,500	28,719
1928	11,564,100	11,234,500	29,407
1929	9,910,800	9,629,900	24,224
1930	8,519,800	8,477,600	19,672
1931	6,923,900	6,845,800	15,650
1932	8,554,200	8,398,200	20,365
1933 Pile Febrics	264,700	281,900	956
Other sorts	10,632,900	10,473,800	23,504
	10,897,600	10,755,700	24,464
1934 Pile fabrics	384,343	402,[illegible]	1,[illegible]
Other sorts	14,[illegible],558	13,[illegible],562	30,[illegible]72
	14,454,901	14,[illegible],[illegible]	32,[illegible]
1935	14,847,000	Not available	Not available.

United Kingdom Exports to Russia of Jewelry Be-ribs

1928	7,417,100	7,729,400	14,424
1927	7,398,400	7,864,000	14,628
1928	7,286,000	7,386,000	14,061
1929	8,627,100	6,707,700	15,828
1930	5,958,800	6,040,200	11,728
1931	7,803,500	8,194,200	15,802
1932	7,851,100	7,994,500	15,460
1933			
Crestonnes & Ohlstrae	386,800	428,300	715
	10,254,021	10,422,372	
(4) Dyed in the Piece:			
	15,850,200	14,002,700	
	11,799,700	11,[illegible]	
	11,564,100		
	[illegible]		
	8,519,800		
	6,925,900		

Table 9 (Continued)

United Kingdom Exports to Canada of Cotton Fabrics

(5) Manufactured wholly or in part of Dyed Yarn, and commonly known as Coloured Goods:-

Calendar Years	Sq. Yds	Lineal Yds	Cwt
1926	3,388,600	3,645,100	[illegible]
1927	3,828,100	4,111,500	[illegible]
1928	4,750,600	4,974,100	[illegible]
1929	3,808,700	4,010,300	7,946
1930	2,289,400	2,453,200	4,992
1931	1,575,200	1,674,000	3,341
1932	1,407,500	1,540,600	3,125
1933	1,999,400	2,105,700	4,391
1934	3,013,538	3,201,123	6,734
1935	3,743,000	Not available	Not available.

Total of Cotton Piece Goods:-

1926	45,716,400	46,240,600	90,011
1927	46,318,100	47,169,900	90,177
1928	43,740,600	44,120,000	87,973
1929	38,127,300	38,129,600	79,643
1930	32,423,100	32,791,100	64,957
1931	27,781,100	28,704,000	51,008
1932	27,237,800	27,810,200	53,781
1933	46,704,100	47,046,500	75,981
1934	63,821,632	63,385,295	101,306
1935	59,892,000	Not available	Not available.

Calendar Years	Sq. Yds	Linear Yds	Yrs
[illegible]	[illegible]	[illegible]	[illegible]
1927	3,888,100	4,[illegible]	7,302
1928	4,750,800	4,974,100	9,704
1929	5,808,700	4,010,400	7,240
1930	2,289,400	2,488,200	4,092
[illegible]	[illegible]	[illegible]	[illegible]
1932	1,407,600	1,840,000	3,125
[illegible]	[illegible]	[illegible]	[illegible]
1934	2,015,858	3,201,125	5,734
1935	3,743,000	Not available	Not available

Total of Cotton Piece Goods:-

[illegible]	[illegible]	[illegible]	[illegible]
1927	46,318,100	47,180,900	[illegible]
[illegible]	45,740,800	44,120,000	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]

Table 10

EXPORTS OF COTTON FABRICS

Exports are shown under two headings;

(1) Cotton duck

(2) Cotton, fabrics, other

and the combined total of these exports is as follows:

Total Exports Cotton Fabrics From Canada

Calendar Years		Total	To United Kingdom
1926	yds	810,830	40,283
	$	425,942	69,520
1927	yds	1,050,205	91,578
	$	349,999	43,305
1928	yds	1,041,732	115,117
	$	321,013	49,771
1929	yds	878,525	70,654
[illegible] artificial	$	315,808	32,247
1930	yds	1,108,450	80,867
[illegible] cotton	$	315,808	36,436
1931	yds	930,096	100,570
[illegible] fabrics [illegible] cotton [illegible]	$	229,366	20,551
1932	yds	2,539,874	274,744
[illegible] re also [illegible]	$	819,028	54,330
1933	yds	1,826,514	131,683
[illegible] in chief [illegible] re artific[illegible]	$	662,285	42,598
1934	yds	3,222,576	166,743
[illegible] bleached, [illegible]	$	1,320,323	57,927
1935	yds	2,954,127	155,008
[illegible] over arti[illegible] [illegible] ly provid[illegible]	$	1,033,678	46,948

	1934		1935	
	yds	$	yds	$
Cotton duck	402,059	171,538	390,354	147,731
Cotton fabrics	2,820,517	1,148,785	2,563,773	885,947
	3,222,576	1,320,323	2,954,127	1,033,678

Total Exports Dutch Fabrics From Dessia

Calendar Years		Total	To United Kingdom
	yds	810,830	40,285
1927	yds	1,050,205	91,578
		540,999	45,305
	yds	1,041,732	115,117
		315,808	32,847
	yds	1,108,450	80,067
	yds	950,095	100,570
	yds	2,585,874	274,744
		819,028	54,380
	yds	1,826,314	181,885

PART III - ARTIFICIAL SILK FABRICS

There is only one Tariff Item under review covering artificial silk fabrics :

Item 561: Woven fabrics wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p.

	British Preferential	Intermediate	General
Item :	27½ percent.	40 percent.	45 percent.
and, per pound	30 cents	40 cents	40 cents.

(The British Preferential rate is subject to a discount of 10 percent. in accordance with the provisions of Section 5, subsections 1, 2 and 4 of The Customs Tariff Act.)

This Item provides not only for fabrics composed wholly of artificial silk but also for fabrics woven from mixtures of cotton and artificial silk yarns. These two classes of fabrics form the chief volume of goods although any importations of fabrics of silk and artificial silk mixtures are also dutiable under this item, provided they are not "in chief part by weight of silk". Tariff Item 561 covers artificial silk fabrics in the various finishes, grege, bleached, piece dyed, yarn dyed and printed; it does not cover artificial silk pile fabrics which are specifically provided for under another Tariff Item not included in this Reference.

---

(1) Meaning of

Throughout this Part, "artificial silk fabrics" includes fabrics wholly of artificial silk and fabrics which are mixtures of artificial silk and cotton unless otherwise specified.

		40 percent.	45 percent.
per pound	30 cents	40 cents	40 cents.

(The British Preferential rate is subject to a discount of 10 percent. In accordance with the provisions of Section 5, subsections 1, 2 and 4 of the Customs Tariff

This item provides not only for fabrics composed

any importations of

Tariff Act 1930

As mentioned above artificial silk fabrics are presently dutiable under Tariff Item 561 at -

	British Preferential	Intermediate	General
	27½ percent.	40 percent.	45 percent.
and, per pound	30 cts	40 cts	40 cts.

This Item has been in effect since September 17, 1930.

From February 17, 1928 to September 17, 1930 there were two items covering artificial silk fabrics:

Item 561: Woven fabrics wholly of artificial silk or similar synthetic fibres produced by chemical processes, n.o.p.

British Preferential	Intermediate	General
17½ percent.	32½ percent	35 percent.

Item 561a: Woven fabrics composed in part of artificial silk or similar synthetic fibres produced by chemical processes, n.o.p., knitted fabrics (1) wholly or in part of such artificial silk not to contain silk or wool

British Preferential	Intermediate	General
20 percent.	30 percent.	35 percent.

Artificial silk fabrics were first specifically provided for in Schedule A to the Customs Tariff in 1923 and from May 12 of that year until February 17, 1928, artificial silk fabrics were dutiable as follows:

Former Item 583c: Artificial silk fabrics or artificial fibre silk fabrics, produced from a form of cellulose obtained by chemical processes or of which artificial silk or artificial fibre silk is the component part of chief value, n.o.p

British Preferential	Intermediate	General
17½ percent	32½ percent	35 percent.

---

(1) Artificial silk knitted fabrics are not under review in this reference. Such fabrics are presently dutiable under Tariff Item 561.

[illegible]rectly dutiable under Tariff Item 561 as -

			General
[illegible]nd, per pound	22½ percent. 30 cts	40 percent. 40 cts	45 percent. 40 cts

This Item has been in effect since September 17, 1930.

[illegible]on February 17, 1922 to September 17, 1930 there [illegible]wo items covering artificial silk fabrics:

[illegible]tem 561: Woven fabrics wholly or artificial silk or similar synthetic fibres produced by [illegible]

	British Preferential	Inter-mediate	General
[illegible]			

artificial silk or similar synthetic

	British Preferential
[illegible]	20 percent. 30 [illegible]

Ad Valorem Equivalent of Existing Compound
Ad Valorem and Specific Duty

In order that the weight of the compound ad valorem and specific duty on the artificial silk fabric item may be clear the average ad valorem effect of the duty has been calculated on the British Preferential imports under Item 561 as reported in the Trade of Canada. It should be remembered that any fluctuations in exchange are not reflected in these figures, as all the invoices are converted at par of exchange for duty purposes and all customs duties are calculated on such invoice values. The import excise tax has not been included in any year.

Fiscal Years	Item 561 % (1)
1928	15.70
1929	17.9
1930	17.8
1931	20.1
1932	41.2
1933	45.3
1934	4 .2
1935	49.4

(1) Until Feb. 17, 1938 - see Tariff History.

The ad valorem duty shown above is, of course, the average rate collected on all importations under the British Preferential Tariff during the various years. On individual fabrics the rate of duty shows wide variations and on samples submitted to the Board the existing rates of duty on such fabrics show an ad valorem equivalent which varies from about 35 percent. ad valorem to over 70 per cent. under the British Preferential Tariff.

Production in Canada.

Many mills in Canada produce artificial silk fabrics, and in general they fall into two groups --

In order that the results

valorem and specific duty on the multiplied with future

tem may be clear the average ad valorem effect of the

uty has been calculated on the British preferential

imports under Item 561 as reported in the Trade of Canada.

It should be remembered that any fluctuations in exchange

are not reflected in these figures, as all the invoices

Fiscal Years.	Item 561 (1)
	17.8
	22.1
	43.3
	16.2
	10.4

The ad valorem duty shown above is, of cou

first, mills which are primarily cotton mills, [illegible], [illegible], silk mills.

The companies belonging to the cotton group [illegible] produced artificial silk fabrics in 1934 were as follows:

Canadian Cottons, Limited,	Milltown.
Dominion Textile Company Limited	[illegible]
	Magog
The Montreal Cotton Limited,	[illegible]
Controlled by Dominion Textile Company Limited	[illegible]
The Valleyfield Cotton Company Limited	Valleyfield
La France Textiles Limited	Woodstock
Tudhrell [illegible] Alexander of Canada Limited	Cornwall
Slingsby Mfg. Co. Limited	Brantford
Stauffer-Textile Limited	[illegible]
Carl Stohn of Canada, Limited	Granby.

The following table summaries the shipments of these nine companies:

Cotton and Artificial Silk		1934- Calendar Year.
	lbs.	Lineal Yds.
Grey	212,920	622,988
Bleached	121,570	[illegible]
Dyed & Printed	1,476,225	4,174,450
[illegible] lineal [illegible]		
In total, the comp[illegible]	1,810,715	5,185,322

All Artificial Silk		
Grey	144,047	[illegible]
Bleached	130,743	807,[illegible]
Dyed & Printed	652,771	4,[illegible]
[illegible]		
[illegible] available for [illegible]	927,561	5,751,092
TOTAL	2,738,276	10,936,414

The actual shipments by each company by types of fabric are set out in Confidential Appendix A.

The companies belonging to the group of silk mills include the following:

ified, mills which are primarily cotton

The companies referred to the cotton industry

produced artificial silk fabrics in 1937 were as follows:

Canadian Cottons, Limited,
Dominion Textile Company Limited Cheticoke

The Montreal Cottons Limited, Valleyfield
(controlled by Dominion Textile Company Limited)
The Wabasso Cotton Company Limited Three Rivers
La France Textiles Limited Woodstock
Dowdwell & Alexander of Canada Limited Toronto

Pearl Stobn of Canada, Limited Stratford.

The following table summarizes the shipments of

those nine companies:

cotton and Artificial Silk

	lbs.	Gross Yds.
Dyed & Printed	1,476,265	4,129,450

Grey	144,	
Bleached	120	
Dyed & Printed	65	

Canadian Celanese Limited,	[illegible]
[illegible] Textiles of Canada Limited	[illegible]
M.E.Binz Silk Company	Danville
British American Silk Mills Limited	[illegible]
Bruck Silk Mills, Limited	[illegible]
Canadian T.S.R. of Lyons Limited	[illegible]
Consolidated Silk Mills Limited	[illegible]
Grout's Limited St. Catharines	
Valleyfield Silk Mills Limited	[illegible]
[illegible] Company Limited	[illegible]
The Canada Hair Cloth Co.Limited	St.Catharines
The B.Edmund David Silk Mills of Canada, Limited	Hawkesbury
Down Coulter & Co.(Canada) Limited	Trenton
Riverside Silk Mills Limited	Galt
Silk Industries of Canada Limited	Acton Vale
Albert Godde Bedin Limited	St. Johns
L. & L. Textiles Limited	Toronto
Canadian Silk Mills, Reg'd.	St. Hyacinthe
Royal Silk Mills of Canada, Incorporated	Montreal
Dominion Rayon Weaving Company, Limited	Toronto

In addition to those listed above there may be other companies which weave small quantities of artificial silk fabrics.

In the calendar year 1934 the companies listed above, not including Canadian Celanese Limited, produced over 11,500,000 lineal yards of artificial silk fabrics. Of this total, the companies reported that only about 7 percent. was mixture fabrics and the rest fabrics wholly of artificial silk. The production by Canadian Celanese Limited is not included in the figure given above because its production has been given to the Board in confidence. These data are available for each year since the company commenced operations and are included in Confidential Appendix A[illegible]

The published source of information on the production of artificial silk fabrics in Canada is the reports of the Dominion Bureau of Statistics on the Cotton Textile Industries in Canada and on the Silk Industry in Canada. The data reported to the Dominion Bureau of Statistics, from which these reports are compiled, are for the fiscal

The total 1935 imports by weight amounted to only [illegible] percent. of the 1934 total and imports from the United Kingdom were only 10.7 percent. of those in 1934. The United Kingdom supplied in 1934, 74.8 percent. by weight of the total importations of artificial silk fabrics and in 1935 this proportion dropped to [illegible].8 percent.

For purposes of comparison with Canadian production figures, exports from the United Kingdom to Canada, as recorded in the United Kingdom trade returns are helpful as they are available in square yards. In 1934, according to the figures supplied by the United Kingdom delegation, exports of artificial silk fabrics to Canada amounted to 457,000 square yards and exports of artificial silk and cotton mixture fabrics amounted to 4,2[illegible],000 yards (square, or a total of 3,[illegible],000 square yards.

Exports

[illegible]

Exports of artificial silk fabrics from Canada are not separately classified, thus, any exports of fabrics are included under the general classification of "artificial silk and manufacturers of, n.o.p.", the total value of which in 1934 was [illegible] of which [illegible],[illegible]7 went to the United Kingdom. The value of this export increased in 1935 to [illegible],3[illegible] of which [illegible] went to the United Kingdom.

[illegible]

Apparent Canadian Consumption

From the various preceding sections it is obvious that no accurate table can be prepared to show the apparent Canadian consumption of artificial silk fabrics owing to production figures being in yards and imports in pounds.

re only 60.7 percent. of these in 1924. The
ngdom supplied in 1924, 75.3 percent. by weight

rts. In 1924, according to the figures supplied by
he United Kingdom delegation, exports of artificial
ilk fabrics to Canada amounted to 497,000 square yards
and exports of artificial silk and cotton mixture fabrics
amounted to 3,395,000 yards (square, or a total of
,892,000 square yards.

orts

Exports of artificial silk fabrics from Canada
are not separately classified, thus, any exports of

ports increased in 1925 to
ut to the United Kingdom.

For 1934, however, a satisfactory estimate is possible. Total exports of artificial silk fabrics from the United Kingdom to Canada in 1934 is shown as [illegible] sq. yds. and in that year, from the figures of the Trade of Canada, the United Kingdom supplied 79.3 percent. by weight of the total imports. Using this proportion, the total imports in sq. yds. is estimated as about 4,[illegible],000 sq. yds. The production in Canada in that year was about 36,8[illegible]0,000 yds. Disregarding the difference between sq. yds. and lineal yards and exports, if any, which are not separately traceable, the estimate of 1934 consumption is as follows:

	Yards	Percent.
Canadian Production	35,[illegible]0,000	[illegible]
Total Imports	4,850,000	11.9
Apparent Consumption	40,650,000	1[illegible]
From United Kingdom	3,850,000	9.5

Costs of Production of Artificial Silk Fabrics

At the time of the public inquiry in this reference the United Kingdom delegation and the Canadian companies producing artificial silk fabrics, not including Canadian Celanese Limited, presented costings on certain fabrics, samples of which had previously been exchanged between the interested parties. There appear to be certain difficulties in so far as these fabrics are concerned and the Board is desirous of obtaining additional cost data before it is able to complete its investigation in this matter. Pending the completion of this investigation such data as are available have been examined and the findings set out in Confidential Appendix A.

ut of the total import. Using this proportion, the
otal imports in sq. yds. is estimated as about 4,880,000
q. yds. The production in Canada in that year was about
,000,000 yds. Disregarding the difference between sq. yds.
d linear yards and exports, if any, which are not separately
ssible, the estimate of 1934 consumption is as follows:

Canadian Production	35,000,000	88.1
From United Kingdom	3,850,000	9.8

ts of Production of Artificial Silk Fabrics

At the time of the public inquiry in this

TABLE 11

[illegible] FABRICS AND ARTIFICIAL SILK AND MIXTURE FABRICS

	[illegible]		1932		1933		1934	
			(Calendar Years)					
[illegible]	yds.	$	yds.	$	yds.	$	yds.	$
(1) Real Silk	8,65[illegible],612	6,469,207	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
(2) Real and Artificial Silk [illegible]	2,869,866	2,323,662	3,764,142	2,781,854	5,146,913	3,514,941	[illegible]	[illegible]
[illegible] Silk, Artificial Silk, [illegible] Wool mixtures	(included above)		190,408	134,519	25,124	25,087	[illegible]	[illegible]
(4) Artificial Silk	4,073,434	2,323,662	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
(5) Artificial Silk and Cotton, mixed	672,824	634,613	637,684	499,821	687,447	542,[illegible]	[illegible]	[illegible]
[illegible] The Cotton Industry								
(6) Cotton and Artificial Silk	8,537,036	2,324,364	7,644,941	1,[illegible]89,087	10,[illegible]47,7[illegible]	2,[illegible]39,184	[illegible]	2,[illegible]97,314
TOTAL of lines (4),(5) and (6)	13,283,294	5,282,639	[illegible]	5,782,409	24,[illegible]	[illegible]	[illegible]	[illegible]

TABLE 18

Imports under Item 561:

[illegible] s wholly or in part of arti- [illegible] milar synthetic fibres [illegible] cal processes, not to contain [illegible] t including fabrics in chief part by weight of silk, n.o.p.

		1931	1932	1933 (Calendar Years)	[illegible]	[illegible]
Total Imports	lbs.	-	1,483,971	1,127,742	[illegible]	[illegible]
	$	3,971,426	1,980,110	1,390,818	[illegible]	[illegible]
From United Kingdom	lbs.	-	1,046,112	938,046	[illegible]	[illegible]
	$	1,797,874	1,412,776	1,102,171	[illegible]	[illegible]
From United States	lbs.	-	64,197	[illegible]	[illegible]	[illegible]
	$	625,315	122,878	[illegible]	[illegible]	[illegible]
[illegible]	lbs.	-	[illegible],234	11,[illegible]1	[illegible]	[illegible]
	$	32,383	[illegible]7,440	[illegible]	[illegible]	[illegible]
From Czechoslovakia	lbs.	[illegible]	1,885	1,5[illegible]9	[illegible]	[illegible]42
	$	24,487	[illegible],744	2,523	[illegible]	1,[illegible]9
From France	lbs.	[illegible]	84,630	19,414	21,92[illegible]	[illegible]
	$	440.155	146,372	[illegible],768	59,963	72,957
From Germany	lbs.	-	6,742	[illegible]	[illegible]	[illegible]
	$	39,611	9,875	11,[illegible]	[illegible],741	[illegible]

| | | |

TABLE 12

(continued)

Imports under Item 561:

ven fabrics wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, not to contain wool, not including fabrics in ch[illegible] silk, [illegible]p.

		1931	1932	1933 (Calendar Years)	1934	1935
From Italy	lbs.	-	86,[illegible]	14,[illegible]	14,581	10,404
	$	96,038	31,159	15,481	14,779	12,5[illegible]
From Japan	lbs.	-	228,824	61,75[illegible]	5[illegible],292	41,383
	$	716,240	213,713	69,408	5[illegible],493	41,900
From Switzerland	lbs.	-	12,812	7,32[illegible]	1,557	1,842
	$	191,281	29,622	13,481	6,303	5,[illegible]

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

SUMMARY

Findings of fact to the following effect are, in the judgment of the Tariff Board, warranted by the evidence collected in the inquiry;

(1) The Tariff Items referred to the Board for review under this reference and on which the Board has received representations and cost data from the United Kingdom cotton and artificial silk delegations are as follows:

Item 522 - Rovings, yarns and warps, wholly of cotton, not more advanced than singles, n.o.p.

	British Preferential	Inter-mediate	General
	12½ p.c.	15 p.c.	22½ p.c.
and, per pound	2 cts	3½ cts	4 cts.

Item 522a - Rovings, yarns and warps wholly of cotton, not more advanced than singles, when imported by manufacturers of knitted goods, to be used in their own factories in the manufacture of knitted goods.

British Preferential	Inter-mediate	General
12½ p.c.	15 p.c.	22½ p.c.

Item 523 - Woven fabrics, wholly of cotton, not bleached, mercerized, nor coloured, n.o.p., and cotton seamless bags

	British Preferential	Inter-mediate	General
	17½ p.c.	20 p.c.	25 p.c.
and, per pound	2 cts.	3½ cts.	4 cts.

Item 523a - Woven fabrics, wholly of cotton, bleached, or mercerized, not coloured, n.o.p.

	British Preferential	Inter-mediate	General
	20 p.c.	22½ p.c.	27½ p.c.
and, per pound	2 cts	3½ cts	4 cts.

Findings of fact to the following effect are, in the judgment of the Tariff Board, warranted by the evidence [illegible]-ted in the inquiry:

(1) The Tariff Items referred to the Board for review under this reference and on which the Board has received representations and cost data from the United Kingdom cotton and artificial silk delegation are as follows:

Item 522 - Rovings, yarns and warps, wholly of cotton, not more advanced than singles, n.o.p.

	British Preferential	Inter-Mediate	General
and, per pound	12½ p.c. 2 cts	15 p.c. 3½ cts	22½ p.c. 4 cts.

[illegible]

[illegible] features of knitted goods, to be used in their own factories in the [illegible]

	British Preferential	Inter-Mediate	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]

Item 523b - Woven fabrics wholly of cotton, printed, dyed, or coloured, n.o.p.

	British Preferential	Intermediate	General
	22½ p.c.	27½ p.c.	32½ p.c.
and, per pound	2 cts	3½ cts.	4 cts.

Item 523e - Woven fabrics wholly of cotton with cut pile, n.o.p.

	British Preferential	Intermediate	General
	15 p.c.	27½ p.c.	32½ p.c.
and, per pound	..	3½ pts.	4 cts.

Item 511 - Woven fabrics wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p.

	British Preferential	Intermediate	General
	27½ p.c.	40 p.c.	45 p.c.
and, per pound	30 cts.	40 cts.	40 cts.

(The British Preferential rates, if they exceed 15 percent. ad valorem, are subject to a discount of 10 percent. in accordance with the provisions of Section 5, subsections 1, 2 and 4 of The Customs Tariff Act.)

(2) The applicants in this reference request that the rates of duties under the British Preferential Tariff on the items quoted above be set in accordance with the terms of the United Kingdom-Canada Agreement.

(3) Cotton yarn was spun in Canada in 1935 by 15 companies operating 30 mills. The total cotton yarn production of these companies in 1934 was 122,559,206 pounds of which 58.0 percent. was of yarn counts up to 20's, 3[illegible].8 percent. 21's to 40's, and 2.2 percent. over 40's. Of this total only 21,157,998 pounds were sold in the form of yarn.

(4) Total imports into Canada under the nine Tariff Items covering cotton yarns amounted to 4,[illegible],326 pounds in 1934, of which 4,432,712 pounds came from the United Kingdom.

and, per pound . 2 cts

pile, n.o.p.

	Preferential	Mediate	General
and, per pound ..	15 p.c.	27½ p.c.	32½ p.c.
	3½ pts.	4 c.	

er 551 - Woven fabrics wholly or in part of fibres produced by chemical processes, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p.

15 percent. ad valorem, are subject

provisions of Section 5, subsections 1, of The Customs Tariff Act.)

(2) The applicants
the rates of duties under
the items quoted above
the United Kingdom-Can

(5) On the basis of total cotton yarn produced in Canada and total imports of cotton yarn under the cotton yarn Items, the Canadian producers supplied [illegible] percent. of the demand in 1934, [illegible] percent. On the basis of [illegible] yarn produced in Canada and total imports of yarn, the Canadian producers sold 1.6 percent. of the yarn bought in the Canadian market, and the United Kingdom sold 17.1 percent.

(6) When the apparent Canadian consumption of cotton yarns under the two Items is calculated in this review as obtained, it is found that the Canadian producers supplied in 1934 a percentage materially higher than that in the cotton yarn market as a whole.

(7) The Board has examined the cost data submitted by the United Kingdom delegation and by the cotton companies in Canada, and it is of the opinion that a duty of 12½ percent. under the British Preferential Tariff on cotton yarns, singles, n.o.p., and on cotton yarns, singles, for the manufacture of knitted goods, would fulfil fairly the terms of Article 11 of the United Kingdom-Canada Agreement.

(8) Cotton braided lockstitch thread is now largely produced in Canada, and therefore the request of the United Kingdom delegation for a duty free item to cover such thread, of a class or kind not made in Canada, is no longer tenable. The Board is of the opinion, however, that the Canadian producer of this thread has yet to demonstrate that its product is satisfactory both as to quality and price for the needs of the Canadian manufacturers of boots and shoes, and that, in the event of this Canadian product not proving satisfactory within the coming year, the matter should then be reviewed.

(9) Cotton fabrics were woven in Canada in 1935 by fourteen companies operating more than twenty-five mills. The majority of these companies spun their own yarn, only six purchasing their yarn requirements. In 1934 these companies sold 74,300,000 lbs. or 135,[illegible],000 lineal yards of cotton fabrics in the grey, bleached, printed, piece dyed or yarn dyed.

(10) One company in Canada, W. Robinson and Son Converters, Limited, buys grey fabrics woven in Canada or imported and carries on finishing operations, bleaching, dyeing, etc.

(11) Total imports into Canada under the cotton fabric Items totalled in 1934, 15,799,011 pounds, of which 11,764,761 pounds came from the United Kingdom.

(12) The Canadian weavers of cotton fabrics supplied in 1934, 83.2 percent. of the apparent Canadian consumption, and the United Kingdom exporters supplied [illegible] percent.

(5) On the basis of total cotton yarn trad
cotton yarn items, the Canadian production half 20.3

ted Kingdom sold 17.1 percent.

cotton yarns under the two tariff items included in this

the cotton yarn market as a whole.

(7) The Board has examined the cost data
ration and by the
s of the opinion t

(8) Cotton bra
ue produced in Canada,
ted Kingdom delegation to
ed, of a class or kind
able. The Board is of
dian producer of thi
product is satisfact

(13) The Board is of the opinion that the sampling method devised as a means of arriving at the relative costs of production of cotton fabrics in Canada and in the United Kingdom is a reasonably satisfactory basis for comparison.

(14) The Board has examined the cost data submitted by the United Kingdom delegation and by the cotton companies in Canada on the cotton fabric samples matched at the time of the public inquiry, and is of the opinion that the following rates of duties under the British Preferential Tariff on cotton fabrics would fulfil fairly the terms of Article 11 of the United Kingdom-Canada Agreement:

Grey fabrics	15 percent.
Bleached fabrics	20 percent.
Printed, dyed or coloured fabrics	22½ percent.

(15) Upon the evidence submitted, the Board is of the opinion that there should be no change in the duty on cotton velveteens or cotton corduroys.

(16) The Board is of the opinion that Johnson & Johnson Limited have made out a case justifying the granting of a 30 percent. home consumption drawback of duties paid under the British Preferential Tariff on grey cotton fabrics, weighing not more than seven and one-half pounds per one hundred square yards, when used in the manufacture of articles enumerated in Tariff Item 236.

(17) Artificial silk fabrics are produced in Canada by about thirty different companies. Their combined output in 1934 was about 5,[illegible]0,000 yards of fabrics

(18) Total imports into Canada under Tariff Item 561 amounted in 1934 to 1,010,994 pounds of which 301,925 pounds came from the United Kingdom. In 1935 the imports under this Item dropped to 695,458 pounds, of which 4[illegible]6,398 pounds came from the United Kingdom. In 1934 the exports of artificial silk fabrics from the United Kingdom to Canada amounted to 3,850,000 square yards.

(19) It is not possible to ascertain accurately the apparent Canadian consumption of artificial silk fabrics, but an estimate on a yardage basis shows that in 1934 the Canadian producers supplied [illegible] percent. of the Canadian demand, and the United Kingdom exporters supplied 9.5 percent.

(20) The Board is of the opinion that the cost data presently before it are insufficient on which to base a rate of duty under the British Preferential Tariff on artificial silk fabrics to fulfil fairly the terms of the United Kingdom-Canada Agreement. However, on the basis of such information as is now available, the Board is of the opinion that a duty of 30 percent. under the British Preferential Tariff would meet the situation pending the completion of the investigation.

(13) The Board is of the opinion that the samples
method devised as a means of arriving at the relative costs
of production of cotton fabrics in Canada and in the United
Kingdom is a reasonably satisfactory basis for comparison.

(14) The Board has examined the cost data

samples in Canada on the cotton fabric samples matched at

following rates of duties under the British Preferential
ff on cotton fabrics would fulfil fairly the terms of
II of the United Kingdom-Canada Agreement:

coloured fabrics 22½ percent.

tton velvetseens or cotton corduroys.

a 22 percent. Home consumpt
er the British Prefer

(21) [illegible] Items should then read:

Item 522 - Rovings, yarns and warps wholly of cotton, not more advanced than singles, n.o.p.

	British Preferential	Intermediate	General
	12½ p.c.	15 p.c.	22½ p.c.
and, per pound	..	3½ cts.	4 cts.

Item 523 - Woven fabrics, wholly of cotton, not bleached, mercerized, nor coloured, n.o.p., and cotton seamless bags

	British Preferential	Intermediate	General
	15 p.c.	20 p.c.	25 p.c.
and, per pound	..	3½ cts.	4 cts.

Item 523a - Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n.o.p.

	British Preferential	Intermediate	General
	20 p.c.	22½ p.c.	27½ p.c.
and, per pound	..	3½ cts.	4 cts.

Item 523b - Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p.

	British Preferential	Intermediate	General
	22½ p.c.	27½ p.c.	32½ p.c.
and, per pound	..	3½ cts.	4 cts.

Item 561 - Woven fabrics, wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p.

	British Preferential	Intermediate	General
	30 p.c.	40 p.c.	45 p.c.
and, per pound	..	40 cts.	40 cts.

(21) Should His Majesty's Government in Canada to implement the findings of this report, the various

Hosiery, yarns and warps wholly of cotton, not more advanced than slubbed, n.o.s.

	12½ p.c.	15 p.c.
	20 p.c.	3c. cdn.
	20 p.c.	
and, per pound		

Item 1030b - Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, weighing not more than seven and one half pounds per one hundred square yards

When imported under the British Preferential Tariff and used exclusively in the manufacture of articles enumerated in Tariff Item 236

99 percent.

Provided that drawback payable under this item is in lieu of drawback payable under any other item.

"George H. Sedgewick".....Chairman

"W. N. Campbell".....Vice-Chairman

"C. P. Hebert".....Member

Ottawa, April 27, 1936.

39 percent.

Provided that drawback

is in lieu of drawback
payable under any other
item.

From pages 607 and 619, respectively, of the 1934 and 1935 Trade of Canada, Annual Reports.

Imports into Canada of textile machinery of a class or kind not made in Canada.

Fiscal years

1930	$6,434,394
1931	3,661,193
1932	3,518,243
1933	2,088,556
1934	3,035,[illegible]
1935	3,063,[illegible]

Customs Duty paid

1934	$232,053.30
1935	230,443.05

In addition

Sales Tax

Sales tax has to be paid. Sales Tax [illegible] %.

Excise Tax

Excise Tax paid on duty paid value on imports from other than British countries.

Imports from foreign countries 1935, [illegible],46[illegible].

CANADIAN IMPORTS OF ARTIFICIAL SILK AND [illegible]

Pounds.

	Total	U. K.	U. S.	Japan
Jan.	61.577	37.08[illegible]	14.[illegible]74	[illegible].045
Feb.	63.158	35.975	14.11[illegible]	1[illegible]
March	85.894	35.[illegible]1	1[illegible]	[illegible]
April	57.020	23.916	13.[illegible]	10.[illegible]
May	87.451	40.379	10.401	34.1[illegible]
June	99.726	57.574	7.[illegible]83	[illegible]75
July	125.301	81.331	6.637	38.[illegible]
August	147.618	80.194	8.169	51.79[illegible]
September	133.482	85.387	6.574	37.[illegible]
9 months 1936	861.227	475.401	100.385	[illegible].731
9 months 1935	567.156	398.657	80.135	34.47[illegible]

[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]

pF EXHIBIT 868 - for 1937.

Sample No. 1.

Based on proclaimed value of Yen at 35 cents (1st of January 1937) and exchange value as shown in each sample in Exhibit 868.

Sample No. 1

		Per cent of invoice value
1000 yards Yen 71 at 35 ¢	$149.35	
Duty Ad valorem 40% less 10%	46.74	
Specific 40 ¢ per lb. 228½ lbs.	91.40	
Packing Yen 5.5 at 35 - $1.92 20% less 10%	.35	
Excise Tax 3% on $268.34	8.05	
Dumping Duty (Yen 376.5 @ 35 less 29.3 ¢ current rate)	21.46	
Freight and Insurance Yen 46.37	13.53	
Total duties, freight and insurance	181.51	164.5 %
Invoice value of fabrics & packing	110.31	
Laid down cost of fabrics	291.82	
Laid down cost of fabrics per lb.	~~1.28~~ 1.28	

Issued on procedure [illegible]

(list of items by [illegible]) and ex[illegible]

in each article in [illegible] .

[illegible] No. 1

1000 yards Yen at 35 ¢	[illegible]
[illegible]ty Ad valorem 40% less 4[illegible]	[illegible]
[illegible]	
Packing Yen 5.5 at 35 - ¢1. [illegible] 40% less 10%	[illegible]
[illegible]ise Tax 3% on $[illegible].64	[illegible]
Dumping duty (Yen 37[illegible].3 @ 35 [illegible]	
[illegible]	
[illegible]otal duties, freight and insurance [illegible]	
[illegible]tore value of fabrics [illegible]	[illegible]

Sample No. 4

		Per cent of invoice value
Ad valorem [illegible] less [illegible]	[illegible]	
1000 yards Yen [illegible]09.41 @ 35	394.[illegible]	
Duty Ad valorem 40% less 10%	33.35	
Specific 40 ¢ per lb. - 1[illegible].3 lbs	7[illegible]	
Packing Yen 5.30 @ 35 - 1.88 [illegible]% less 10%	.74	
Excise Tax 3% on 201.90	6.08	
Dumping Duty (Yen 274.80 @ 35 ¢ less 20.4 % current rate)	15.38	
Freight & Insurance Yen 40.41	11.[illegible]	
Total duties, freight & insurance	140.95	17[illegible].4 %
Invoice value of fabrics & packing	[illegible]0.79	
Laid down cost of fabrics	221.74	
Laid down cost of fabrics per lb.	1.[illegible]1	

Sample No. 6

		Per cent of invoice value
1,000 yards, Yen 337.4 @ 35	$118.09	
Duty Ad valorem 40% less 10%	42.51	
Specific 40 ¢ per lb. - 221.1 lbs.	88.44	
Packing Yen 5 @ 35 - $1.75 20% less 10%	.31	
Excise Tax 3% on $249.45	7.48	
Dumping Duty (Yen 342.4 @ 35 ¢ less @ 29.3 ¢ current rate)	19.52	
Freight & Insurance, Yen 40.44	11.85	
Total duties, freight & insurance	170.11	168.8 %
Invoice value of fabrics & packing	100.32	
Laid down cost of fabrics	270.43	
Laid down cost of fabrics per lb.	1.22	

Sample No. 2

1,000 yards Yen 144.3 @ 35 ¢	50.50	[illegible]
Duty Ad valorem 10% less 10%	1[illegible].18	
Specific 40 ¢ per lb. 1[illegible] lbs.	[illegible].76	
Packing Yen 4.5 @ 35 ¢ = 1.57 20% less 10%	.28	
Excise Tax 5% on $11[illegible].44	7.[illegible]	
Dumping Duty (Yen 14[illegible] @ 35 ¢ less @ 29.2 ¢ current rate)	2.48	
Freight & Insurance Yen 17.71	5.97	
Total duties, freight & insurance	79.14	1[illegible]7.[illegible]
Invoice value of fabrics & machin	47.60	
Laid down cost of fabrics	12[illegible].74	
Laid down cost of fabrics per lb.	1.1[illegible]	

1,000 yards Yam 144.2 @ 85 %	[illegible]
Duty Ad valorem 40% less 10%	1b.12
Specific 40 % per lb. 139.4 lbs.	[illegible]
Duty Yam 4.5 [illegible]	
80% less 10%	

Sample No. 10

		Per cent of inv lec value
1,000 yards Yen 370 @ 35 ¢	$1[illegible].00	
Duty Ad valorem 40% less 10%	4[illegible].77	
Specific 40¢ per lb. 223.3 lbs.	91.32	
Packing Yen 7.52 @ 35 ¢ - $2.63 40% less 10%	.47	
Excise Tax 3%	8.19	
Dumping Duty (Yen 3[illegible].52 @ 35 ¢ less @ [illegible].4 ¢ current rate)	50.48	
Freight & Insurance Yen 50.4	16.56	
Total duties, freight & insurance	1[illegible].34	1[illegible].4 %
Invoice value of fabrics & packing	112.75	
Laid down cost of fabrics	297.06	
Laid down cost of fabrics per lb.	1.31	

Cotton Yarn - 40's and finer.

Montreal Cottons Ltd., Production.
(pounds)

1935.

Total production -	940,000	pounds
of which 80's -	31,300	"
100's -	47,600	"
120's -	4,100	"
140's -	400	"

1936 (10 months)

Carded.			Supercarded.	
40's - 25	customers	328,000 Lbs.	4 customers	30,000 lbs.
45's - 3	"	10,500 "		
50's - 8	"	82,000 "		
60's - 2	"	5,600 "		

Combed.			Supercombed.		
40's - 13	customers	23,500 lbs.	2	customers	8,900 lbs.
45's - 2	"	10,400 "			
50's - 10	"	27,715 "	2	"	3,785 "
60's - 8	"	7,050 "			
70's -			2	"	835 "
80's -			8	"	3,700 "
100's-			1	"	8,920 "

SYNOPSIS OF CANADIAN CUSTOMS ACT ([illegible] FOR DUTY) AND SECTION 6 OF THE SPECIAL TARIFF ACT ([illegible])

CUSTOMS ACT	SECTION 6 OF SPECIAL TARIFF ACT.	
VALUE FOR REGULAR DUTY	VALUE FOR SPECIAL DUTY (ON GOODS, (TEXTILES) [illegible] CLASS OR KIND MANUFACTURED OR PRODUCED IN CANADA.)	SPECIAL OR DUMPING DUTY APPLICABLE
SECTIONS	SECTIONS	
35 (1) Whenever any duty ad valorem is imposed on any goods imported into Canada, the value for duty shall be the fair market value thereof, when sold for home consumption in the principal markets of the country whence and at the time when the same were exported directly to Canada.	35 (1)	
(2) In the case of importations of goods the manufacture or produce of a foreign country, the currency of which is substantially depreciated, the value for duty shall not be less than the value that would be placed on similar goods manufactured or produced in Great Britain and imported from that country, if such similar goods are made or produced there.	36	
(3) If similar goods are not made or produced in Great Britain, the value for duty shall not be less than the value of similar goods made or produced in any European country the currency of which is not substantially depreciated.	41 (a)	
(4) The Minister may determine the value of such goods, and the value so determined shall, until otherwise provided, be the value upon which the duty on such goods shall be computed and levied under regulations prescribed by the Minister.	41 (e)	
36. The value for duty of new or unused goods shall in no case be less than the actual cost of production of similar goods at date of shipment direct to Canada plus a reasonable advance for selling cost and profit, such advance not to be greater than that which in the ordinary course of business under normal conditions of trade, is added, in the case of goods similar to the particular goods under consideration, by manufacturers or producers of goods of the same class or kind in the country of export when sold for home consumption.	Less excise duties included in the value for duty as determined under the above mentioned sections of the Customs Act, when goods are entitled to entry under any tariff more favourable than the General Tariff.	WHEN SELLING PRICE. TO PURCHASER IN CANADA IF LESS THAN THE VALUE FOR SPECIAL DUTY.
36a. The Governor in Council, whenever it is deemed expedient to do so, may order that excise duties and excise taxes in whole or in part shall be disregarded in estimating the value for duty of goods of any kind imported into Canada from any specified country and may vary or rescind such order.	Section 43	
41. Whenever goods are imported into Canada under such circumstances or conditions as render it difficult to determine the value thereof for duty because,-	Currency	
(a) such goods are not sold for use or consumption in the country of production; or,	Section 55 (1) of the Customs Act.	
(b) a lease of such goods or the right of using the same but not the right of property therein is sold or given; or	Section 6 (9 (a)) of the Customs Tariff Act.	
(c) such goods having a royalty imposed thereon, the royalty is uncertain, or is not from other causes a reliable means of estimating the value of the goods; or		
(d) such goods are usually or exclusively sold by or to agents or by subscription; or,		
(e) such goods by reason of the fact that the circumstances of the trade render it necessary or desirable are sold under conditions or to a class of purchaser under or to which similar goods are not sold by the exporter for home consumption; or such goods are sold or imported in or under any other unusual or peculiar manner or conditions;		
[illegible]		
2. The Minister shall be the sole judge as to the existence of all or any of the causes or reasons aforesaid.		

CUSTOMS ACT

VALUE FOR REGULAR DUTY.

SECTIONS

43. (I) If at any time it appears to the satisfaction of the Governor in Council on a report from the Minister that goods of any kind not entitled to entry under the British Preferential Tariff or any lower tariff are being imported into Canada either on sale or on consignment, under such conditions as prejudicially or injuriously to affect the interests of Canadian producers or manufacturers, the Governor in Council may authorize the Minister to fix the value for duty of any class or kind of such goods, and notwithstanding any other provision of this Act, the value so fixed shall be deemed to be the fair market value of such goods.

Currency

35. (I). All invoices of goods shall be made out in the currency of the country whence the goods are imported, or in the currency in which the goods are actually purchased, and shall contain a true statement of the value of such goods; and in computing the value for duty of such currency the rate thereof shall be such as has been ordered and proclaimed from time to time by the Governor in Council who is hereby empowered to make such order.

4 (9). (a) Notwithstanding the provisions of any other law, the Governor in Council may, from time to time and as occasion requires, order and direct, subject to such exceptions as may be made, what shall be the rate of exchange fixed for any currency in computing the value for duty of goods imported into Canada from any place or country the currency of which is depreciated, and in case a sum of Canadian currency less than the invoice value of the goods in the currency of the place or country of export, computed at the rate of exchange so ordered, be paid for the goods, the actual selling price of the goods to the importer shall be regarded as less than the fair market value of the goods when sold for home consumption, and the provisions of this section shall apply and special or dumping duty shall apply equal to the difference between the value of the invoice computed at the current rate of exchange or at the average current rate from time to time fixed by order of the Governor in Council, and the value of such invoice, computed at the rate of exchange for duty so ordered as aforesaid, or may be less than such difference as the Governor in Council may from time to time order and direct;

NOTE - (1) The basic principle of the Customs law is Section 35 (1).

(2) Section 36 becomes the value for duty purposes when the home market selling price in the country of export as provided by Section 35 (1) is less than the cost of production plus an advance for selling cost and profit which in the ordinary course of business would be added in the home market.

(3) In any case where the fair market value under Section 35 (1) or the established fair market value under Section 36 is higher than a minimum value fixed by the Minister of National Revenue under Section 43 of the Customs Act, such higher fair market value is the value for regular duty purposes.

SECTION 6 OF THE Customs Tariff Act

Value for special duty (on goods (textiles)) of a class or kind manufactured or produced in Canada.	Special or dumping duty applicable

SECTIONS

COURTAULDS, LIMITED

(MEMO RE CAPITAL SET UP)

Value of Net Tangible Assets turned over to new company representing balance owing to Courtaulds, England ...		3,551,084.50	
Value set up on Goodwill, Patents, etc.		2,448,915.50	$6,000,000.00
Securities issued by new company, Preferred:	2,500,000.00	3,500,000.00	6,000,000.00
Additional issues for cash :	1,500,000.00	500,000.00	2,000,000.00
	$4,000,000.00	$4,000,000.00	$8,000,000.00

Now represented by

40,000 shares "A" Stock:

40,000 shares "B" Stock:

80,000

79,995 shares held by Courtaulds, Limited, England.

Total [illegible] 2 [illegible]
Bal [illegible] 1 7 0 2 5 3 5 [illegible]
1 2 4 4 6 6 2 7 6

[illegible] 1 9 2 9

COURTAULDS, LIMITED

(MEMO RE OPERATIONS)

3 5 7 5 . 0 7 1 4
3 7 3 2 . 0 0 0 6

		% OF SALES
Total Sales from 1926 to 1935:	$34,891,028.86	100.00
Total Gross Profit before Depreciation	11,756,557.50	33.69
Total Net Profit before Depreciation	10,561,997.87	30.27
Depreciation charged to Operations during period ..	4,553,352.09	13.05
Total Gross Profit after Depreciation	7,203,205.41	20.64
Total Net profit after Depreciation	6,008,645.78	17.22
Repairs to Buildings and Machinery charged to Operations in period	1,183,198.55	5.20
Mill Wages paid in period	8,924,831.92	25.6

1 9 1 3 1 9 8 5 5

1926 — 13 1 5 3 9 7
1927 — 10 0 7 8 2 . 5 6
1928 — 14 1 5 1 9 1 0
1929 — 13 3 5 5 7 6 7
1930 — 19 4 5 1 1 6 2
1931 — 21 2 2 1 5 [illegible]
1932 — 2[illegible] . [illegible]
1933 — 2[illegible] . 3 1 3 . [illegible]
1934 — 2[illegible] . [illegible]
1935 — 3[illegible] 1 1 . . [illegible]

COURTAULDS, LIMITED

(MEMO RE PROFIT AND LOSS ACCOUNT)

Net Profit from Operations 1926-1935 :	6,008,645.78
Additional Income:	277,458.00
	6,286,103.78
Less Income Taxes	870,300.00
	$5,415,803.00

Disposition:

Credit to Courtaulds (England) prior to incorporation .	1,245,739.00
Dividends	1,567,500.00
Charged to Goodwill	1,305,915.00
Bad Debts Reserve	76,845.00
Additional Reserve re Renewals Plant No. 1	175,000.00
Sundries	16,256.00
Balance standing at Credit of Account December 31st, 1935:	1,028,548.00
	$5,415,803.00

	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
July /07	500,000.00	13,000.00	487,000.00			
June /12	1,250,000.00	125,000.00	1,125,000.00			
	1,750,000.00	138,000.00	1,612,000.00			
	(100%)	(7.8857%)	(92.1143%)			
1918				43,750.00	3,450.00	40,300.00
9				100,625.00	7,9[illegible].00	9[illegible],690.00
1920				140,000.00	11,040.00	12[illegible],960.00
1				140,000.00	11,040.00	12[illegible],960.00
2				140,000.00	11,040.00	12[illegible],960.00
3				140,000.00	11,040.00	12[illegible],960.00
4				140,000.00	11,040.00	12[illegible],960.00
5				140,000.00	11,040.00	12[illegible],960.00
6				140,000.00	11,040.00	12[illegible],960.00
7				Interest 4,797.00	4,797.00	
				192,500.00	60,611.36	131,[illegible]4.64
	602,896.00	602,896.00				
	2,3[illegible],[illegible].00	7[illegible],[illegible].00	1,61[illegible],000.00			
	(100%)	(31.485%)	(68.6115%)			
				Interest 31,612.59	31,612.59	
				282,500.00	148,105.12	114,39[illegible].88
8	1,346,146.35	1,346,146.35				
	3,699,034.35	2,089,034.35	1,612,000.00			
	(100%)	(56.4214)	(43.579%)			
				17,371.78	17,371.78	
				32,500.00	32,312.17	20,187.83
9	493,096.65	493,096.65				
	4,19[illegible],130.00	2,580,130.00	1,61[illegible],000.00			
30	(100%)	(61.547%)	(38.453%)			
1	10.					
2	100.					
	4,912,240.00	2,580,130.00	1,612,000.00	1,685,656.37	383,479.02	1,302,177.35

See P. 9 & 917.

DOMINION TEXTILES LTD.

MEMO RE ORIGINAL INVESTMENT IN COMMON STOCK OF WHICH COY HELD
$500,000.00 in Cash

In 1905 the Company issued shares of a par Value of	5,000,000	for	500,000.00
In 1922 the Company issued shares of a Par Value of to Shareholders on basis of 1 to 2 held	2,500,000	for	2,500,000.00
In 1924 the Company changed its Capital and issued to each Shareholder 3 shares for each one held making a total issue of	225,000	shares with book value of	15,000,000.00
In 1929 the Company issued shares to its Shareholders on basis of 1 for each five held ~~$24.~~ (75.) 00 per share	45,000	received	3,375,000.00
			18,375,000.00

Making

		Coy Rec'd	Par Value
Total outstanding shares	150,000	500,000	10,000,000.00
	120,000	5,875,000	8,875,000.00
	270,000	6,375,000	18,875,000.00

On the stock for which the Company received in 1905	500,000	
Dividends have been paid to March 31, 1936, of		$14,887,500.00
And the share of the assets owned by the Company applicable thereto as of March 31, 1936, is		$17,164,141.00
		$32,051,641.00

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

DOMINION TEXTILE COMPANY, LIMITED

SUMMARY OF INVENTORY ADJUSTMENTS

-0-

March 31st	Inventory Discounts.	Addition to Value of Goods in Process and Finished Stock by Increase from .05¢ base to Average price used for Raw Cotton.	Allowance for Inter-departmental profit included in Inventories of Converting Plants.	Allowance on Inventory Prices where cost is less than Inventory Value.	Addition to Value of Total Inventory to adjust price in certain years to basis of market value.	Inventory reserve not Disclosed in Balance Sheet	Annual Changes in Reserve Increases	Decreases
1915	1,009,316.71	194,339.16				1,203,655.87		
1916	969,307.41	308,891.58				1,278,198.99	74,543.12	
1917	970,310.77	471,259.23				1,441,570.00	163,371.01	
1918	719,554.90	747,417.60		403,397.30	2,046,086.97	3,149,868.26	1,708,298.26	
1919	332,401.11	910,[illegible]				1,[illegible],461.34		1,[illegible],[illegible]0.72
1920	812,771.75	1,732,882.07		268,152.56		2,284,[illegible]	465,879.39	
1921	993,472.40	290,[illegible].75				1,274,[illegible]		1,01[illegible],118.71
1922	1,112,[illegible].31	666,7[illegible]				1,779,524.4[illegible]	705,342.33	
1923	1,349,292.95	1,544,699.28		249,136.72	871,978.54	3,541,434.06	1,562,[illegible].58	
1924	1,786,608.57	1,5[illegible]				2,[illegible],997.34		6[illegible],436.52
1925	1,291,382.86	1,216,266.49				2,507,749.35		5[illegible],926.19
1926	1,716,574.46	840,920.[illegible]				2,157,495.04		350,[illegible]74.31
1927	1,2[illegible],117.37	357,409.94	39,695.63	314,373.06	867,669.65	2,131,1[illegible].27		76,766.77
1928	1,445,[illegible].26	1,290,732.72	32,937.66			2,643,937.12	521,708.85	
1929	1,477,44[illegible].14	1,407,732.41	132,[illegible].12	253,096.26		2,455,574.17		187,762.95
1930	1,379,314.76	894,73[illegible].58	177,275.64			1,840,774.76		614,7[illegible].47
1931	1,127,72[illegible].37	505,7[illegible]	145,521.85			1,490,586.90		350,187.80
1932	1,0[illegible],012.25	137,413.[illegible]	176,499.17			1,033,9[illegible].76		456,586.14
1933	1,072,128.21	217,2[illegible].47	190,246.20			1,090,112.54	65,151.78	
1934	1,093,[illegible].52	712,731.78	236,[illegible].84	496,4[illegible].51		1,084,123.26		14,989.29
1935	1,10[illegible],126.40	6[illegible],633.48	2[illegible],261.12			1,486,7[illegible].76	402,[illegible].51	
1936	1,0[illegible],154.26	581,767.73	307,875.92			1,360,096.16		126,632.60
				Net Increase in Reserve:.....			5,669,093.76	5,512,653.47
								156,440.29
							5,669,093.76	5,669,093.76

DOMINION TEXTILE CO. LIMITED

YEARS ENDING IN	[illegible] INTEREST	[illegible] INTEREST	COMMON STOCK DIVIDENDS	TOTAL BOND INTEREST & DIVIDENDS	[illegible]
1927	310,320.00	135,842.00	1,125,000.00	1,571,162.00	5,089,089.55
8	310,320.00	135,842.00	1,125,000.00	1,571,162.00	5,374,443.40
9	308,220.00	135,842.00	1,180,850.00	1,624,912.00	5,259,159.25
30	304,515.00	135,842.00	1,349,803.75	1,790,150.75	5,474,664.61
1	300,595.00	135,842.00	1,350,000.00	1,786,437.00	5,062,693.53
Total 1927-31	1,533,970.00	679,210.00	6,130,653.75	8,343,833.75	26,250,050.34
1932	296,470.00	135,842.00	1,350,000.00	1,782,312.00	4,776,371.03
3	292,095.00	135,842.00	1,282,500.00	1,710,437.00	4,301,466.98
4	287,455.00	135,842.00	1,080,000.00	1,503,297.00	4,768,410.64
5	276,075.00	135,842.00	1,350,000.00	1,761,917.00	4,852,592.41
6	201,371.25	135,842.00	1,350,000.00	1,687,213.25	4,890,073.81
Total 1932-6	1,354,466.25	679,210.00	6,412,500.00	8,445,176.25	23,588,914.87
TOTAL 1927 - 36	2,887,436.25	1,358,420.00	12,543,153.75	16,789,010.00	49,838,965.21

TOTALS		MILL [illegible]		
		[illegible]	[illegible]	[illegible]
5,089,089.55	1927	5,089,089.55		
5,374,443.40	8	5,374,443.40		
5,259,159.25	9	5,259,159.25		
5,474,664.61	30	4,885,384.63	[illegible],279.98	
5,062,693.53	1	4,367,022.08	34[illegible],43[illegible].75	341,237.70
26,250,050.34	Total	24,975,098.91	933,713.73	341,237.70
4,776,371.03	2	4,301,104.33	176,998.30	298,268.40
4,301,466.98	3	3,921,808.63	180,700.10	198,958.25
4,768,410.64	4	4,129,733.92	268,430.32	370,246.40
4,852,592.41	5	4,492,024.76		360,567.65
4,890,073.81	6	4,610,224.86		279,848.95
23,588,914.87	Total	21,454,896.50	626,128.72	1,507,889.65

Ex 95-1

DOMINION TEXTILE COMPANY LIMITED

ANALYSIS OF SALES DOLLAR - YEAR 1936

	Cents	
Direct Labour	25.31	$ 4,623,746.71
Materials	47.71	8,715,499.61
Manufacturing Expenses	17.95	3,278,807.70
Selling and Administration	3.22	587,738.18
Bond Interest, Preferred dividends and income tax	3.24	594,035.49
Return on Common Stock	2.57	469,468.42
Total Sales Dollar	100.00	
Total Sales		$18,269,296.11

Bonds - 445,000
Pref - 194046
639760

P E N M A N S L T D.

SUMMARY OF PROFIT AND LOSS ON STANDARD AND ACTUAL COST BASIS

1926 to 1935 inclusive.

	SALES	NET PROFIT STANDARD	NET PROFIT ACTUAL	GAIN OR LOSS DIRECT MATERIALS	GAIN OR LOSS DIRECT LABOUR	GAIN OR LOSS BURDEN	GAIN OR LOSS INVENTORY	GAIN OR LOSS PRICE OF MATERIALS
1935	6,373,020.66	440,834.17	419,526.68	9,317.00	8,391.38	161,246.48	36,272.27	236,534.62
1934	6,316,903.97	547,666.44	471,447.64	24,458.62	7,065.38	139,872.55	13,865.14	261,480.49
1933	6,071,241.94	247,278.07	455,624.27	8,347.60	20,303.09	179,300.76	27,422.80	27,028.05
1932	5,754,032.82	152,047.86	290,013.70	7,446.30	18,770.11	118,963.47	[illegible]	113,023.37
1931	6,417,516.24	388,472.96	315,817.48	3,950.85	14,868.54	24,471.31	[illegible]	54,564.40
1930	7,208,618.71	566,446.94	332,716.91	78,509.97	27,463.83	[illegible]	[illegible]	229,871.75
1929	8,010,718.86	1,090,612.95	579,413.95	54,068.03	7,490.97	147,[illegible]	[illegible]	253,048.24
1928	8,797,057.82	1,126,681.32	689,061.78	147,[illegible]	[illegible]	[illegible]	49,196.16	227,753.73
1927	8,456,894.87	1,198,080.96	767,859.77	-	-	-	[illegible]	[illegible]
1926	8,633,772.11	857,184.54	668,758.46	-	-	-	115,517.30	[illegible]
	72,039,778.00	6,615,246.21	4,990,250.64	83,543.02	91,597.96	88,912.15	[illegible]	[illegible]
Less sales to own mills -	13,482,124.45							
	58,557,653.55							

CANADIAN COTTON, LIMITED

ANALYSIS OF THE SALES DOLLAR - YEAR 1936

	Cents	
Direct Labour	25.95	$2,147,167.69
Materials	46.69	3,865,573.40
Manufacturing Expenses	19.49	1,613,330.71
Selling and Administration	3.92	324,459.23
Bond and Loan Interest, Preferred Dividends and Income Tax	3.63	302,043.48
Return on Common Stock	.30	24,901.61
Total Sales Dollar	100.00	
Total Sales		$8,277,476.12

REPORT ON CANADIAN COTTON TEXTILE INDUSTRY, INDUSTRIAL RELATIONS AND WAGE PAYMENT.

A SPEEDING UP IN THE CONTINUOUS MARCH
OF LABOUR TOWARDS A GREATER VOICE IN
[illegible]

After spending more than [illegible] Canadian Cotton textile mills, and studying the wide variations in policies directly and indirectly affecting labour, and after the long interviews which American executives, textile engineers and others connected with the United States Cotton textile industry were so generous in giving, I am left with one principal impression:

Just as on a battlefield, where groung is held stubbornly in one place while a rapid advance is made at some other place; sometimes within rifle range, one cannot but feel the excitement of history being made, - and being made much faster than it could be recorded, or even appreciated by any one person at any one spot.

So far as this investigation of the things affecting the cotton textile worker is concerned, the impression is left that beyond dispute some of the new positions have been definitely taken, and that there simply remains the straightening and consolidating of these more advanced lines.

At the same time new objectives, where the advance guard are already reconnoitreing, are clearly defined in the interviews with the more social minded mill executives. This summarized report does not dwell at any length with these more remote objectives, interesting as they are, but confines itself almost completely to a survey of the positions which are actually being consolidated, with particular reference to the positions held by the Canadian mills. What companies of those visited have labour policies in the new advanced line, and which ones apparently must adjust their policies, more or less, if the line is to be straightened?

This introduction infers that a struggle exists within

the cotton textile industry. One point deserves emphasis: This is not a struggle with management and labour solidly ranged on opposing sides. The line of division runs across the ranks of management, and across the ranks of labour. Each member of the public in his role of consumer also stands ready to take up arms in defence of his own, or somebody else's, fair treatment. The sides line up as follows: On the one side are those from all ranks who believe that industry on this continent should, or must, be deliberately directed for the balanced good of society, and who have seen and accepted the more obvious implications of this belief.

On the other side are the various groups who act on the apparent belief that industry can be operated almost solely for the good of some or all shareholders, or solely for the good of some or all workers, or solely for the good of some or all of the public, in their role of consumers.

The first side, though drawn from all walks of life, has the advantage of a common cause. Generally, the groups on the other side do not even recognize themselves as allies. They have in common, however, the will to get their individual objectives without thinking through to see if such are tenable. As a result they all obstruct the moves which the first side might otherwise make.

As far as company executives are concerned, there are the great number who have been so engrossed in their day by day work that they have not reached a really considered opinion on this many-sided question. Of necessity they have taken some company policies as they found them, when they first learned the business, and have tried sincerely to do the fair thing on the framework of these established policies. They are honestly mystified at times as to why the worker is never satisfied, no matter how far they may go to meet his wishes on particular points about which complaints have been made.

SPECIFIC WORKER COMPLAINTS SHOULD USUALLY BE TAKEN AS AN INDICATION OF FAULTY LABOUR RELATIONS POLICY RATHER THAN AT THEIR FACE VALUE.

This leads directly to the second main impression gained from the investigation. The frequency with which the idea came to the front that workers are upset by one thing, but complain about another was most noticeable. To illustrate this: When the worker has no understanding of, and no articulate voice in, decisions which affect his pay and, therefore, his whole life, he is unlikely to enjoy that feeling of worth-while endeavour which makes hard work a source of satisfaction and peace of mind. He is likely to feel himself the victim of unpredictable whims of management, akin to a squirrel in a revolving cage. That is his real complaint. Unless that is rectified, nothing else will console him. However, he does not, apparently, know what his real complaint is any more than do some some busy managements. He complains about his work assignment or his pay, which may or may not be a reasonable complaint. Whether the complaint which he voices is reasonable or not, and whether or not his request is met, he will probably go on complaining, because the real causes of irritation have not yet even been discussed.

CONSIDERATION OF LABOUR POLICIES IS SOMETIMES RELATIVELY NEGLECTED.

A few minutes ago we spoke about the many company executives who are so busy, or so interested in some other problems of their company, that they accept as they find them the company's policies towards labour. They probably interpret these policies fairly, and do not see what else can be expected. They may be so busy keeping their managerial moves abreast of the current progress in machines and in processing methods that they do not realize it is equally necessary to study, and to keep abreast of current progress in the management of human beings.

Things which were once accepted in this latter respect may not be at all acceptable today. In fact they may appear somewhat ridiculous. This was brought home to me only a few days ago when reading "Modern Factory System" by R.W.C. Taylor, His Majesty's Inspector of Factories, published in London in 1891. According to this book it was stated in evidence before a parliamentary committee appointed to investigate labour in the textile industry in 1832 that "nobody but the master and the master's son had a watch, and we did not know the time. The operatives were not permitted to have a watch. There was one man who had a watch; it was taken from him and given into the master's custody because he had told the men the time of day." This was to explain why he (the witness) could not say how late he had to work at night.

More harrowing details could be quoted from the same source to show how drastic have been the changes over the last hundred years, in the treatment of factory workers. The description of the textile machinery of that time sounds much nearer present conditions than does the description of industrial relations. The question may well be asked, therefore: "Have some companies placed too little importance on keeping up to date in their policies affecting workers, in relation to the importance they have placed on keeping up to date in their policies affecting machines"? From a purely business point of view, the unlocking of productive energy, and the creation in the workers of a will to further the company's interests, is in many instances as impressive as the performance of an improved machine, which has been installed at considerable cost and after careful thought. More important considerations than this do, of course, bear on this question.

REVIEW OF INTRODUCTORY REMARKS.

These introductory remarks are a necessary background in the consideration of the findings of this report. To review this background, then, the following points have been submitted:

1. Policies affecting labour cover a wide range in the cotton textile mills of this continent.

2. An accepted basis for such policies is seen to be emerging, representing the influence of social minded management, sober-minded labour, and the engineering approach.

3. Where management contends that "the more we do for the workers the more they want" the explanation may be in the phenomenon that when workers become upset in their minds because of some condition of their employment, they have a way of voicing complaints on some quite different details of work or pay. Even when these points need correcting, and are corrected, the underlying source of irritation remains.

4. The methods of managing human beings are changing rpaidly. In this particular industry, far reaching changes in technological methods have put a particular strain on employer-employee relations, which require that this industry above most others, should consider its industrial relations policies worthy of its best attention. Some companies do not show the same concentration and flexibility of thought on this problem as they have shown in their mechanical problems of production.

We go on then with the findings as to the heaviness of work loads, the history of changes in machine assignments, the history of hourly and weekly wage levels in Canadian mills, and the working conditions found there. These are points about which complaints have centred. Considering

everything, it is somewhat difficult to understand the motive for these complaints on a widespread basis, except in the light of the introductory remarks. This does not imply in any degree that complaint is unjustified. It is suggested that the complaints, usually, are not accurately directed.

APPRAISAL OF WORK LOADS
OF SPECIFIC GROUPS OF
OPERATIVES STUDIED IN
CANADIAN MILLS.

For the purpose of examining the heaviness of work loads in the Canadian textile mills visited, it was decided to deal with the spinning and weaving operations as indicative of the conditions, from the point of view of the worker, to be found at these mills. Taking these two operations as typical of most of the operations in a cotton textile mill, it can be said that cotton textile operations are essentially different from the great majority of operations in other industries, in that to a substantial extent, the work consists of repairing breakages, as the product is processed through automatic machines. The work, therefore, depends greatly on how frequently the machines break. This, in turn, depends on a combination of many different factors, including the particular product being made, and many details in connection with the materials, equipment and methods of processing in the individual mill.

For that reason, in order to get a direct measurement of the heaviness of any one work load involved in any specific machine assignment, it was judged that a study of the operatives actually handling the assignment in question in the mill being investigated was the logical procedure. In order to have a broad base made up of the largest possible number of machines and of operatives, in arriving at any measurement of the work load, it was decided to adopt a snap reading type of study. This type of study is described

in the Textile Weekly, of Manchester, issue of January 1, 1936, in an article written by Mr.L.H.C.Tippett of the British Cotton Industry Research Association.

For our purpose of measuring the heaviness of the existing work load, in the case of any one group of operatives studied, the main object was to find,-

> The percentage of each hour which the operatives had left over as "rest time" or "fatigue allowance" after attending to all the breaks and other operations in adequately tending their assignments of machines.

Care was taken also to judge the speed of working of each individual operative, so that the danger of misjudging the work load through an operative working unusually slowly or unusually quickly was reduced to a minimum.

The next step was to arrive at some standard by which the percentage of idle time so found could be judged to be either "below normal", "normal" or "above normal".

During our investigation in the United States, a great many opinions were obtained from experienced government investigators, textile engineers experienced in the scientific determination of balanced machine assignments, and from executives of mills where scientific methods of machine assignments had been used.

As further evidence on this essential point we were fortunate in obtaining from the Barnes Textile Associates actual summaries of individual time studies made in American mills. In these summaries, the percentage of idle time is shown as a separate item, and so is directly comparable with the opinions expressed by American authorities, and also with the rest time as found during the Canadian studies.

The standards selected for the purposes of this report represent a consensus of the opinions obtained. These standards of idle time expressed as a percentage of over-all

times are,-

For spinning, 13 percent to 14 percent idle time;

For weaving, 16 to p7 percent idle time.

Judged in this way, the 13 studies made of groups of weavers in the Canadian mills mentioned above showed -

3 unusually light assignments,

3 slightly light assignments,

5 normal assignments,

2 slightly heavy assignments.

Of the 13 stu[illegible] of [illegible] in the [illegible] these same Canadian mills -

1 study was thrown out because excessive heat on the day of the study caused the department to be closed down by the management before the regular closing time.

Of the remaining 12 studies, it was judged that the assignments were,-

4 slightly light;

3 normal;

2 slightly heavy;

2 quite heavy;

1 unusually heavy.

Each appraisal, as given above, was reviewed in the light of notes made by the experienced observer, Mr. Brodie, applying practical judgment to the work as he saw it being done before his eyes. The amounts, or percentages, of patrol time and of cleaning time shown by the analysis of the studies were also reviewed individually to see that they could be reconciled with the specific duties of the group in question and with the detailed data of a similar kind obtained from our studies in

the various Canadian mills, and from the studies made by textile engineers of the United States and findings given us by American mill executives on the basis of studies made in their own mills.

The net result of our studies and analyses is that the various groups of operatives on weaving are judged to be on assignments which cannot be criticized as excessive and which, in some cases, based on the way the work was running at the time of the studies, could have been slightly larger, without creating an excessive work load. A normal young and active worker would, in my opinion, be prepared to work slightly harder if his efforts were sure of proper appraisal fairly reflected in an above-normal pay envelope.

As regards the spinning, several of the assignments were judged to be somewhat lighter than normal. One group was judged to have an unusually heavy assignment of work based on the actual amount of work being done. This was the group of nine girls on warp spinning at the Wabasso Cotton Company, studied on July 20th. To check this conclusion, on October 23rd and 24th, a second study was made on the same block of machines. This block of machines constituted about one half of the warp spinning department; so the base for our judgment was not a narrow one.

In the case of this group of spinners at Wabasso, the first study on July 20th showed 4 percent idle time, or 96 percent working time (including patrolling). The second study of the same section was spread over two days (October 23 and 24) covering one complete eight hour shift, and showed 6 percent idle time or 94 percent working time. As can be seen, the two results are closely similar. The small amount of idle time (5.4% on a weighted average basis) was not, in our judgment, due to any slowness in the way the girls worked.

On the contrary, we rated the working speed of these girls at the highest level of any of the groups of spinners studied. (N.B. In this method of rating the speed of working, the amount of idle time which may be observed is not a factor. The speed rating is the observer's judgment on the quickness and deftness of the operative's walking and working movements.) In the judgment of the observer, the extra intensity of work of this group to which I have just referred was not great as compared with other groups of spinners. However, there was judged to be a spread in this respect of approximately 5 per-cent between this fastest group and the relatively slowest groups studied.

Research on the point of adequate idle time may lead to a different percentage of idle time being accepted by the industry as an easily attained standard for any normal worker. It might be considered that at any rate the amount of working time per hour included in the standard time of any operation should not be so great that normal operatives of any age doing the job of work in question should suffer from cumulative fatigue. In this sense "cumulative fatigue" refers to that type of fatigue which is not relieved by the rest between working days.

On this important point, to throw some light on the adequacy or deficiency of the provisions for rest time in a particular spinning or a particular weaving department, an analysis of earning power of female operatives at varying ages was made.

At the Merchants Branch of the Dominion Textile Company, the pay rolls for a two-week period were examined and the earnings of female weavers were analyzed from the point of view of age of operatives. The result can be summarized as follows:

WEAVERS

No. of Operatives, (female)	Age group	Average age	Average earnings per hour on piece work
10	20-23 yrs.	22	$ .342
11	24-30	28	.352
10	31-36	34	.357
5	37-43	39	.366
4	44-50	46	.370

For spinners at the same mill a similar analysis was made. After an adjustment, which is explained in detail in the body of the report, necessitated by a special condition as to varying earnings in the four different spinning departments, the following conclusion was reached: -

SPINNERS

No. of Operatives	Age group	Average age	Earnings of age group above or below general average for all spinners in this mill.
8	20-23 yrs.	22	3.7% below av.
8	24-30	27	1.5 above av.
9	31-36	23	3.2 above av.
3	37-43	41	5.1 above av.
7	44 and up	49	0.4 above av.

In addition to the obvious upward tendency of earnings, and therefore presumably of ability to handle the customary assignments in this mill, it is of interest to note the number of female operatives in the older age groups. In the spinning departments 10 operatives were older than 36, as compared with 25 operatives younger than 36. The 7 oldest female spinners averaged 49 years of age.

In the weaving department 9 operatives were older than 36 as against 31 operatives younger than 36. The nine oldest female weavers averaged 42 years of age, the oldest being 49.

The figures given above are on too small a base to be considered as anything but a random observation. It can, however,

be stated that generally speaking in American and Canadian mills a reasonable proportion of operatives from 45 to 50, and in instances up to 70 years of age, were observed to be handling normal assignments in t[illegible]

So far as spinning departments in Canada are concerned, it was observed that operatives in the older groups were found more rarely. The analysis, however, given above as to ages of spinners at the Merchants Branch shows that this tendency towards younger spinning operatives has its exceptions. There were noticeable individual exceptions in other mills.

The general conclusion reached is that when idle time is in the neighbourhood of 16 or 17 percent on either spinning or weaving, the assignment cannot be criticized as what is popularly termed a killing load.

It must always be kept in mind that the heaviness of a work load depends on two factors, the machine assignment and the conditions existing in the individual mill. No assignment in terms of a given number of [illegible] except in the light of [illegible] in question.

LEVEL OF WAGES CANADIAN AND AMERICAN MILLS.

WEAVING.

	(Standard) per 40 hr. week.	(Actual as present) 37½ hr.wk.
Northern U.S., M.& F.weavers, 43.9¢ per hr.	$17.56	$16.46
Southern U.S. M.& F.weavers, 39.4¢ per hour	$15.76	14.78

As compared to this, weaving earnings in Canadian mills visited were:

	Per hour	Corresponding pay full week		Actual week	
Hochelaga	31.9¢	55 hrs	$17.55	39.3 hrs	$12.54
Merchants	36.2	55 hrs	19.91	40.3 hrs	14.59
Montmorency	34.3	55 hrs	18.87	44.8 hrs	15.37
Sherbrooke	30.0	55 hrs	16.50	46.3 hrs	13.89
Wabasso	27.2(girls)	42 hrs	11.42		(x)
	men	48 hrs	13.06		(x)
Ontario Mill	34.8	50 hrs	17.40	32.2	11.21
Hamilton Cottons	32.7	50 hrs	16.35	36 hrs	11.77

(x) Actual hours per week not obtained. This is new policy- no history. (y)
(y) Only 6 girls on this weaving operation.

SPINNING

	(Standard) 40 hour wk.	(Actual as present, 37½ hr.wk.
Northern U.S. -M.& F.Spinners, 38.8¢ per hour	$15.52	$14.55
Southern U.S. M.& F.Spinners, 32.2¢ per hour	12.88	12.08

As compared to this spinners in the Canadian mills visited showed the following earnings:

	Per hour	Corresponding pay full week		Actual week's pay	
Hochelaga	.295	55 hrs.	$16.23	28.8 hrs	$8.50
Merchants	.273	55 hrs.	15.02	43.4 hrs	11.85
Montmorency	.261	55 hrs.	14.36	44.7 hrs	11.67
Sherbrooke	.241	55 hrs.	13.26	37.8 hrs	9.11
Wabasso	.246(girls)	42 hrs.	10.33		(x)
	.273 men	48 hrs.	14.10		(x)
Ontario Mill	.283	50 hrs.	14.15	42.8 hrs	12.11
Hamilton Cottons	.296	50 hrs.	14.80	49.2 hrs.	13.92
York Knitting	.357	50 hrs.	17.85	49.2 hrs.	17.56

(x) actual hours not obtained. This is new policy - no history.

N.B. "Actual hours" on this page are for latest fiscal year.

DOFFERS.

	Per 40 hr.week	Per 37½ Hr. week.
Northern U.S.,Male Doffers, 43.2¢ per hour	$17.28	$16.20
Southern,U.S.,Male Doffers, 34.9¢ per hour	$13.96	$13.09

There are no female doffers in the south but in the New England States about 25% of the doffers are girls or women.

	Per 40 week	Per 37½ Hr. week.
Northern U.S.Female doffers, 35.9 ¢ per hour	$14.36	$13.46

These doffers in the States are usually mature people while in some of the Canadian mills much younger boys and girls are employed for this work.

At the Canadian Cottons Mill in Hamilton the doffers are paid an average of 26.6 cents per hour - $13.30 per 50 hour week. No one in the spinning department is paid less than 25.2 cents per hour, or $12.60 for a full week.

At the Wabasso mill 35 workers out of 123 in the spinning departments are paid 12½ cents per hour or $5.25 for a full week. These young workers seemed to be from 16 to 25 years of age and were mostly girls along with some boys and a few older men.

At the Hamilton Cotton Company mill, doffers earn 35½ cents per hour or $17.62 per full week. These are men 21 to 25 years old.

The Dominion Textile branches pay as follows in the

doffering operation:	Base rat. pr.hour	Actual 1-1st quar.,1938
(weft	$0.193	$0.214
Hochelaga-warp	.193	.184
Merchants-weft	.172	.21
warp	.172	.187
Montmorency-weft	.173	.175
warp	.173	.174
Sherbrooke weft	.206	.216
warp	.206	.198

Taking the actual weekly earnings this gives a range for the four branches from:

	55 hour wk.	Actual week (hours)
A low of .184¢ per hr.	$10.12	$5.30 for 28.8 hrs.
To a high of .21¢ per hr.	[illegible]	[illegible] for 43.4 hrs.

As will be shown by the Commission's analysis of Pay rolls the number of operatives in this lower wage bracket is limited.

LEVEL OF WAGES - CANADIAN AND AMERICAN MILLS

All on Pay Roll up to and including Departmental foremen

All operatives, male and female, earnings in 1936 are, in the United States, about:

(x) North $0.416 X 37½ or [illegible] per actual week.
(x) South 0.346 X 37½ or [illegible] per actual week.

(x) These figures [illegible] the 1934 wages reduced $0.004 per hour to agree with latest average for whole U.S.C.T. Industry. ($0.365 per hour).

As compared to this all the Grey Mills of the Dominion Textile Company (combined) show an average for the year ending March 31, 1936, of :

Wage per employee hour	27.4 cents
Actual weekly hours worked (1936)	42.6
Actual weekly wage per employee	11.62

COMPARISON CANADIAN AND AMERICAN WAGES

It will be noted that the comparisons made above are on the basis of American wage levels since the wage increase at the time of the N.R.A. in 1934. These increases have been maintained almost completely up to 1936 without taking into consideration the recent increases in the United States as announced in the newspapers by some cotton textile companies. This higher 1934 level represented a very sharp increase in hourly rates, particularly in the south. In spite of the shorter 40 hour week established at the same time, weekly wages on a full time basis are higher than the N.R.A. For example:

SOUTH	Percentage increase in hourly rate.	Percentage increase per actual full time week assuming 55 hour week before N.R.A. and 40 hour after
Weavers M.	75	24
Weavers F.	75	29
Spinners M.	71	25
Spinners F.	99	46
Cleaners F	86	36
NORTH.		
Weavers M.	47	7
Weavers F.	53	12
Spinners M	37	19
Spinners F.	58	15
Cleaners F.	63	19%

LEVEL OF WAGES - CANADIAN AND AMERICAN

Canadian Wage Levels in Perspective

In the mills investigated Canadian weavers for a full time week earn from a low of $11.42 (48 hours) at Windsor (girls) to a high of $19.91 at Merchants Branch, Dominion Textile Company's mill (55 hours). This compares with an average of $17.56 for a full time 40 hour week in the Southern States.

This comparison would be more favourable if it were not for the drastic change brought about by the N.R.A. in the U.S. wage levels.

In July 1933 the earnings for the United States were:

	For 55 hour week	
	North	South
Weavers M.	$16.50	$12.90
Weavers F.	15.55	11.80

While the full time week cannot be taken as the measure of the operatives' earnings it is useful for comparative purposes.

Probably the more informative study is the trend of wages over a period and particularly a study to see if the worker shares in the increased production of wealth resulting from the labour he applies to the tending of continually improving and more efficient machines.

To examine this question the combined production, in lbs. of all the Grey Mills of the Dominion Textile Company was obtained yearly from 1912 to 1936.

The corresponding data was also obtained showing:

Number of employees on the pay roll (foreman and lower);

Actual weekly hours per employee;

Average hourly wage per employee;

The index of the cost of living.

The latter was calculated for each fiscal year ending March 31 from 1914 to 1936. Hourly and actual weekly wages were calculated in purchasing power or "real wages" as well as "money wages ".

These charts show from 1914 to 1936:

1. Total lbs. produced per year have risen 50%
2. Number of employees has risen 12%;
3. Lbs per week per employee has risen 32%
4. Hours worked per week per employee is down 12½%
5. Real wages per actual week per employee are up 32½%

Two points are particularly interesting:

(a) The relatively steady rise in "real wages" per "employee hour" and even "per employee week" in spite of an increasing amount of short time. This steady rise is in marked contrast to the much faster but more erratic rise in the money wage up to 1921 followed by an irregular plateau.

(b) The closeness with which the "average real wage per employee hour" follows the "pounds produced per employee hour".

The former rises 51% while the latter rises 53%.

These two lines do not get far apart at any period except when the real wage falls behind in 1915,1916,1917 and 1918 in spite of increases and war bonuses. Finally in 1919 the wage increases caught up with the rising cost of living and "real wages" began to shoot up. They were brought under control but the rise in real wages was unchecked, dropping a 5% bonus in 1920 and making a 15% general decrease in October 1921.

The net result of sharp changes in the level of prices and changes in the level of wages, up and down, is that the increasing productivity of the worker, co-operating in the use of improved machines and improved methods, is being matched by an approximately equal increase in his real wage. This is in spite of a shorter working week. The uniformity of this improvement in real wage per week comes as a surprise when one's attention has been absorbed by the apparently haphazard movements in money wages on the one hand, and the cost of living on the other. It constitutes at least one phenomenon encouraging to anyone who believes that the capitalistic system

by and large, works better than it is given credit for working. The system has the defect of doing most of its best work in the dark, and its worst work in the light. It has the added misfortune of lacking any adequate publicity department.

APPRAISAL OF CANADIAN WAGES IN RELATION TO THE EFFORT OF THE WORKER

To be consistent, having reduced wages from "money wage" to "real wage", it is also necessary to reduce "hours of work" to "real work" or "energy expended". The potential increase in the productivity of labour if work could always be measured and paid for in terms of "real work" would be substantial. Also much of the hopeless feeling associated with factory work under backward wage payment policies would be eliminated.

The studies made in the mills of the Canadian companies were made to determine the amount of effort various groups of workers had to put into their work per hour in order to earn a given wage per hour. This wage per hour was then adjusted in the light of our studies so as to arrive at the level of wages per unit of real work done.

This type of analysis is not an exact science and I do not wish to draw too positive conclusions from these studies, made in the mills, in spite of the fact that they were most carefully and skilfully made by Mr. Brodie.

The following conclusions are based on the actual findings and are subject to the above qualification:

1. While the spinning operations at Hochelaga and Merchants Branches each have a basic wage of 26.7 cents per hour, the operatives studied at the latter mill could make 13% more pay with 9% less effort. Hochelaga spinners were earning 2% over their base rate while Merchants spinners were earning 15% over their base rate.

Wabasso, Hochelaga, Montmorency, Sherbrooke and Ontario Mill in Hamilton were all earning less per unit of real work than were the spinners studied at the Merchants Mill.

On the basis of earnings per unit of actual work the Merchants mill spinners were on the same relatively high level as the spinners studied at the York Knitting Mills in Toronto.

These latter spinners were receiving the highest hourly rate of pay of any spinning group studied. Their hourly rate was 35.7 cents per hour as against:

	30.8 cents per hour at	Merchants
x	29.6 cents per hour at	Hamilton Cottons
	28.3 " " "	Ontario Mill
	27.3 " " "	Hochelaga
	26.0 " " "	Montmorency
	25.2 " " "	Sherbrooke
	24.6 " " "	Wabasso (girls)

x No studies taken at this mill (were just closed day we were there)

A most important point to note is that while the spinners at the York Knitting were earning 16% more per hour the real unit of work performed by them was costing a fraction of a cent less than the similar work performed by the spinners at Merchants Branch.

This was directly traceable in my opinion to the success of York Knitting policy of wage payment involving calculations and decisions on work and pay in the open, according to rigid, well understood rules which bind management as well as workers. Ample allowance was made to cover idle time for the spinners in the standard times for the various counts of yarn. If they worked at this very moderate standard pace they would make the basic wage of 28 cents per hour. This was the highest basic wage found in effect at any of the eight Canadian mills visited. The point of distinction is that, in common with the Hamilton Cotton Company, the York Knitting Mills follow the definite policy of encouraging earnings above this easily attained basic wage. They do this

by guaranteeing the standard time and adjusting machine assignments to allow extra earnings to those operatives who are anxious and able to earn them. For the whole department of spinners these extra wages are running at 27½% of the base rate which is itself, as pointed out, a relatively high wage even before any bonus or premium is added.

The other end of the range, from the point of view of payment per unit of real work, is the warp spinning at the Wabasso mill in Three Rivers. These operatives are doing approximately the same amount of real work per hour as the York Knitting spinners. They are earning, however, 10% less per hour than the average rate for the other Quebec spinning groups studied.

In the weft spinning at Wabasso, the real units of work performed per hour were only about 6% less than in warp spinning. The hourly rate of pay is the same in both warp and weft. The department, therefore, also shows a lower level of pay for work actually done than do the other Quebec companies.

In the weaving departments of Canadian mills where studies were made there was not the same marked difference in pay per unit of real work. No studies were taken at the Hamilton Cotton Company as the weave room was not operating on the day we were there. The York Knitting Company does not do weaving.

The pay per unit of real work done was quite uniform for the other mills (including the Ontario mill of Canadian Cottons in Hamilton). The only variations of more than 4% or 5% either way were the group studied at the Merchants Branch which was 10% above the average level of pay on this basis and the four groups of weavers studied at the Wabasso mill which were 10% below the average.

WORKING CONDITIONS

The cotton textile industry requires an abnormal amount of humidity in the air, in order that the yarn may run with a minimum of breaks. Also, it is characteristic that weave rooms, spinning departments, slashing and finishing departments are hot unless kept cool by the outside weather or by artificial means, which up to the present have been very expensive. In addition, the inevitable presence of lint in the air is unpleasant when people are not accustomed to it. The noise of the machinery is equally unpleasant until one becomes used to it.

These unpleasant working conditions strike one forcibly when first entering a cotton textile mill, but it is not judged that they are a seriousfactor in the life of a worker in these mills. At the same time, in view of the attention being given to the [illegible] equipment it may be anticipated that there will be a trend on the part of the more progressive mills to install this and thus improve the working conditions, as well as improve the processing of the yarn through more precisely controlled atmospheric conditions.

Already the Merchants Branch of the [illegible] Textile Company has an installation of such equipment, as has one of the Southern mills visited. The result in both cases appears satisfactory. Owing to the extremely hot weather when some of the Canadian mills were investigated and the cool weather when American mills were visited, it is impossible to give any fair comparison of these conditions in the two countries.

THE PRINCIPAL FINDING OF THIS REPORT

Outline of Industrial Relations and Wage Payment Policy Found Most Satisfactory

1. The main criticism which this report suggests is, as is inferred in the introduction, the policy of some of the Canadian companies investigated with respect to their employees.

This criticism in my opinion constitutes the heart of this report.

This particular criticism is directed against the Dominion Textile Company, the Canadian Cotton Company and the Wabasso Cotton Company, but not on the grounds that they generally overwork their employees or that, in what I consider too arbitrary decisions, they act in a definitely unfair way towards them.

The criticism again is not based on the grounds that these companies refuse to hear and consider the opinions and complaints of their employees.

The criticism is that these companies have [illegible] failed to realize that a very severe strain has been placed on their relations with their employees because of the great technological changes which have taken place in this industry since about 1923.

These changes have been so radical that the cotton textile industry was selected by the Institute of Human Relations of Yale University as a fit subject for the study of the effects of technological change in industry on human relations.

Workers in common with people [illegible] are upset by changes which affect their life in important ways. Unless the reasons for any change, for example in work assignment or in piece rate, is explained to a worker or to somebody

in whom he has confidence in such a way that he sees the logic and the fairness of the change, he is bound to be upset. Even if it is explained to him he may be upset, but the chances are reduced. An accumulation over [illegible] without any real attempt at an explanation which would show the worker that his real wage is still going to improve as his own effort improves, will bring trouble sooner or later, in the light of experience.

The following then are submitted as requirements which any cotton textile company under present conditions should meet with respect to its industrial relations policy:

1. Work should be measured in such a way that a standard time is arrived at for doing each operation under the existing conditions. This standard time should be based on a normal rate of working. It should include an allowance for rest or fatigue in logical relation to the operation and all conditions surrounding it. It should be detailed in such a way that when a part of the operation is changed, the standard time for the part which has not changed can be shown as remaining constant, while the change is reflected in a logical adjustment to the standard time for the changed part of the operation. To put this shortly, standard times should be based on a constant and reasonable tempo of work. Any actual work performed at a faster tempo should be guaranteed its reward.

2. When a standard time for any operation has been arrived at the workers should be guaranteed that this standard time will not be changed unless the operation itself is changed in such a way as can be pointed out beyond dispute to the operative. To avoid misunderstanding at this point the conditions existing at the time of the setting of the time standard should be recorded in such a way that there can be no doubt as to whether the essential conditions at some later date have or have not changed.

Very definitely increased earnings on a particular

operation or in a particular department must not lead to a changing in the standard times underlying the piece rates.

3. Quite distinct from the standard time to perform an operation must be established a basic wage for each operation. The principle here is that the management undertakes to maintain conditions such that the work can be done by a normally skilled operative taking normal rest, in the standard time, and that at the piece rate set such employee will earn the basic wage. Naturally, an employee who works faster than a normally skilled employee, or who works with less than normal fatigue time, earns correspondingly above such basic rate.

4. This basic rate for each operation should be carefully set, relative to other basic rates in the mill on a careful analysis of the skill required for the work, the working conditions for that operation and other points which bear upon this question.

5. Unless a fair allowance is made in arriving at the standard time for an operation to take care of unusual delays or down time on machines for reasons beyond the operative's control, there should be provision for paying the operative separately for such delays at the basic wage in addition to his earnings on the production which he actually turns out.

6. An important point is that the management undertakes to abide by the principles on which the operatives are paid, so that arbitrary illogical decisions on matters of pay by the management become clearly open to criticism.

7. These principles are designed to protect the management against unnecessarily high labour cost, and also to protect the worker so that he may benefit according to his real desserts.

An important point in this whole question as far as it relates to the maintenance of satisfactory employer-employee relations lies in the way in which the workers are taken into the confidence of the management on these details affecting their pay.

The actual method by which this contact is arranged appears to be immaterial, and must depend to a great extent on the education of the worker, and their eagerness to understand details in connection with their wages.

It is the concensus of informed opinion in the United States, as well as in the Canadian companies operating on this basis, that it is essential that the workers have the opportunity to discuss and criticize the detailed working out of their time standards and piece rates, or else that they must be made aware that such criticism is being made when necessary on their behalf by someone who enjoys their confidence.

Above all, it is true, as pointed out by Mr. Nyman of the Institute of Human Relations, who has made a study of this problem for this industry over a period of years, that "Negotiations between industry and labour cannot merely be ordered, but must be cultivated. Such relationships must be based upon, and prefaced by, a long period of mutual education and mutual understanding as well as mutual confidence."

CHANGES IN MACHINE ASSIGNMENTS
AS SEEN IN PERSPECTIVE AND WITH A
KNOWLEDGE OF THE PERTINENT FACTS.

From about 1921 there has been an accelerated trend, both in Canadian and American cotton textile mills in the direction of improved machinery, more careful adjusting of machinery and a general all-round improvement in attention to details affecting the quality of the yarns. As a result of these improvements year after year, the amount of work required of an operator to tend one loom on any given cloth, or to tend one spindle on any given yarn, has decreased. At the same time a study of the work done by weavers and spinners was carried on and many operations of an unskilled nature were taken away from these skilled operatives and handed over to less skilled operatives. Scientific standards of machine

adjustment were set and machines maintained accordingly. Working methods and details were improved in the light of careful study in the mills.

The results of these changes can be seen in the constantly increasing number of spindles and of looms which can be tended by one operative with no increased effort. Both from observation in the mills where the work is still carried on according to the old unspecialized method, and from the evidence of textile engineers who have actually studied the real work done by operatives under the conditions of ten years, or more, ago, and compared it with the real work done today, it can be stated that generally speaking the tendency, as the machines per operative increased, has been towards a decrease in the real work required of the operative, per hour.

Apart from instances where mills undertook to carry on this change in assignments without adequate study and improvement of conditions in their own mills, relying simply on general results obtained in other mills, the only legitimate criticism is that the changes were carried on without adequate explanation to the operatives concerned. This has resulted in a great deal of misunderstanding and unrest, not to any extent connected with a real increase in work demanded of the operative.

If these same improvements in machinery and in processing had been carried on without changing the assignments of machines per operative it is quite obvious, from the results of our studies, that operatives would now be standing idle for a majority of their time.

DISTINCTION BETWEEN "HAVING INFORMATION" AND "DISSEMINATING INFORMATION."

As indicated by the remarks on appraisal of work loads, there is no general criticism which can be made on the grounds that machine assignments have been established on a too severe basis.

In other places the mills may rule that the operative shall have access to the manager's office to discuss assignments and rates, but when the basis for such discussion is not so detailed as to make arguments simple and specific the discussions may have been fruitless. It is suggested that it is not too soon to begin preparations to meet the natural but possibly inarticulate desire on the part of the mill workers to know as much as possible about the way their assignments are determined, and how their piece rates are set.

To sum up the description of the methods of determining machine assignments still followed by those Canadian textile companies which are satisfied with the older industrial relations policies, it can be said that time study observations form a basis for their decisions, but that the build-up of the assignments and the piece rates from the fundamental time study data cannot be explained, clearly and fully, by the mill superintendents, much less by the overseers. They all may have excellent practical knowledge as to what constitutes heavy assignments and what constitutes light assignments, but they have not got this information in a form constituting a reasonable explanation convincing to overseers or workers. This was determined actually by asking for such explanations during ovr visits to the mills.

As against this lack of having a clear-cut explanation of how any given work assignment is calculated, the following description is typical of methods followed by certain other Canadian mills, although this particular information was obtained from a visit to a textile mill in the United States:

EXAMPLE OF EXPLANATION OF BASIC DATA SUPPORTING DECISION OF MACHINE ASSIGNMENTS.

"There is no formula that can cover all weaving jobs due to the many factors that make up the job. However, there are two prime factors in weaving:

First: the number of loom stops per hour;
Second: time consumed by the weaver in correcting a fault.

Both of these can only be obtained on the particular job by actual test. First, the loom stop test to determine frequency (stops per hour) and the cause of the stops. From the tests remedial action can be taken in the preceding processes to reduce or hold at a minimum the stops as indicated.

Second, time studies of weavers will show that they fall into three classes:

Fast average correction time	.5 minutes
Medium average correction time	.6 minutes
Slow average correction time	.7 minutes.

We need not deal with weavers over these figures (.7 minutes or 42 seconds) as they will effect the efficiency of any job they might be on.

The correction time shown for a fast weaver is not excessive as many weavers will exceed this speed with the average loom correction.

Individual records of .2 and .3 minutes are not exceptional. (N.B. Stops for smashes, pick-outs, not included in average loom stop.)

However, it is best not to figure too closely and to make allowance not only for the weaver but also a factor of safety for the variation in quality of work. Variations of this nature can be minimized by proper attention to humidity, slasher control, good warping and properly wound filling.

The standard weaving job can be laid out as follows:

85 percent productive time	51 minutes
15 percent non-productive time	9 "
Total - 100 percent	60 "

In all subsequent calculations we will deal only with 51 minutes, and no job must exceed this limit. In a weaving job walking time (time consumed by operative in going from one correction to another) must be considered.

To save walking time and needless steps weavers should patrol always in one direction, never turning back, as this adds to the distance travelled. Time study shows that a weaver will walk on an average of 90 feet per minute, allowing for proper inspection. Walking speeds in excess of this figure are simply going from one loom to another with no inspection of the work in passing.

Circuits up to 40 feet of walking time can be omitted, but an allowance should be made in the correction time (.6 minutes per fault) to offset this.

We have 85 percent productive time to work on, or 51 minutes per hour.

Four circuits at four minutes each require 16 minutes (26.7 percent)

Balance of productive time, 35 minutes.

All weaving calculations will use 35 minutes as being the time available for loom correction. Having taken by test and time study the loom stops per hour and the weaver's correction time the work load is as follows:

"Looms in job = $\frac{\text{available correction time}}{\text{Loom stops per hour x weaver's unit correction time.}}$

Example : Looms in job where test shows that stops per loom average .8, should be, -

$$\frac{35 \text{ minutes}}{.8 \times 6} = 72.9$$

One circuit of 72 looms = $\frac{329 \text{ feet}}{90 \text{ feet per minute}}$ = 3.65 min.

or 4 minutes.

As 4 circuits per hour of patrolling are called for, patrolling time works out at 16 minutes per hour.

From the above example it will be seen that as the efficiency of the weaver increased, she can handle more than the .8 loom stops on a 72 loom job, and as the efficiency decreases the loom stops must decrease, or the number of looms to a weaver must be decreased. There is nothing to be gained by laying out a job beyond the capacity of the weaver, for you will lose in machine efficiency and quality."

OBSERVATIONS ON EXAMPLE OF BASIC DATA ON ONE TYPE OF WEAVING.

A study of this set of basic principles for the setting of weaving assignments will indicate that it can be put in such a light before the operatives that they can understand that the actual number of looms assigned to them is not the point which determines whether or not they can handle their jobs. They can see that, first of all, nine minutes out of each hour is set aside as non-productive or idle time.

Next, 16 minutes per hour (with possible reasonable variations according to the size of the set) are set aside for patrolling their looms.

This leaves 35 minutes [illegible] to stoppages of their looms.

Having accepted the fact that on the type of looms

in question the ordinarily skilled weaver can attend to the average loom stoppage in .6 minutes, this gives a stability to any calculation as to the number of looms that should be assigned. The number will logically increase from time to time as the work is made to run better, so that each loom has fewer stops in the course of the average hour.

If tests show that the looms are stopping on the average of one stop per loom hour, then 35 looms will take up the 35 minutes of the weaver's time which would be available for this part of the work. If the loom stoppages are cut in half, and the looms stop only on the average of one half stop per loom hour, then the weaver working at the same speed as before can attend to all the stoppages on 70 looms.

It is suggested that if weavers from the beginning of the so-called stretch-out had had their periodic increases in loom assignments explained to them on some such basis and had been encouraged to talk it out, they would have had a better understanding of the reasons for the increases in loom assignments. If they were shown that over a period of years their real wage increased with their productivity they might logically welcome such changes. This would more probably be true if some satisfactory way were worked out to time deserving workers over any reasonable period of unemployment due to technological progress. The resulting gain to society due to the elimination of this real obstruction to economy of effort would beyond doubt repay a large investment in a sound plan of unemployment insurance.

Without such a foundation of security of respectable livelihood and a chance to understand what is going on, the workers naturally become possessed of the feeling that they are being [illegible] and [illegible] work and there is no telling where it is going to end. It might even seem to them

that it is only a question of time until it will be all machines and no workers.

This does not mean to say that no excessive loom assignments have been set. It is very evident, however, that the increases in loom assignments which have occurred over the last 15 years are due to two things:

1. The specialization of the work

2. The improvement in machine and processes throughout the whole mill.

If the description of how a balanced assignment of looms can be calculated from a firm and unchanging basis is made clear to the operatives, it is evidence that much of the ground for misunderstanding can be removed.

APPRAISAL OF PROGRESSIVENESS - MACHINES AND METHODS.

It is always an interesting question to determine whether the keenest type of competition is absolutely necessary in order that industrial companies be stimulated to effect improvements in machines and methods. If they fail in this the public and the workers must, of course, pay in the long run through lower real wages and higher real selling prices. My investigation does not touch on the question of how keen competition is in this industry. At this point, an attempt is made to appraise the industry's keenness in producing at lower cost by means of up-to-date equipment adequately maintained and economically tended. On the technical questions involved in the appraisal of the intricate equipment used in this industry I am not an authority. However, in an interview with Mr. Sydney S. Payne of Greensboro, North Carolina, who has had extensive experience in the cotton textile industry in the United States, Canada and Europe, he expressed a high opinion of the keenness of Canadian

manufacturers from that point of view.

Mr. Payne organized the Textile Development Company and during the course of several years his company surveyed a large number of cotton mills from a machinery and equipment point of view. Work assignment per operative was also dealt with. Due to this experience, Mr. Payne is exceptionally well qualified to criticize practice with respect to up-to-date machinery, the proper maintenance of such machinery and the proper methods of arranging division of work, machine assignments, etc., in order to obtain the highest productivity per operative hour. Mr. Payne spoke of the executives of the Canadian Cotton Textile Industry with obvious sincerity.

The increase in productivity per operative hour shown on the chart for all Dominion Textile Company grey mills combined appears to bear out Mr. Payne's statement as far as that company is concerned. This increase in productivity is 53% over a 24 year period from 1912 to 1936.

The evidence favorable to the Canadian companies in this regard is supported by a detailed record which I obtained as to steps taken over a 13 year period by the Dominion Textile Company to bring machine development and maintenance up to a high standard. Wabasso VCotton Company also gave a distinctly favorable impression in this regard. Other companies were not studied on this point sufficiently for an opinion from one unacquainted with the mechanical details of this industry.

THE TREND TOWARDS DEMOCRACY IN INDUSTRY

It is interesting to consider whether or not there has been a trend for some years away from the small business, with its many opportunities, to the workers, for individual expression and a high degree of understanding of the problems of management towards autocratic big businesses which do not afford this opportunity for understanding, and a later trend forwards busi-

nesses which consider themselves more as being in a position of trust, and which are more conscious of the worker and the consumer. The workers through having more facts placed before them and more opportunities for voicing opinions on matters affecting their whole lives, regain the opportunity for individual development which they lost during the earlier stage. It is, I again suggest, an interesting point to consider, whether this is not the trend and whether it is not a natural trend according to our accepted theory of democracy.

The fact that some of labour's spokesmen who are active in furthering labour's urge for a voice in industry are frequently obstructive and destructive in their tactics is not evidence that the tide on which these men are riding is not rising in obedience to natural and irresistible forces.

To carry the metaphor farther, - the tide does not rise to the same height at the same time in all places, but it is simply common sense to keep an eye on its behaviour and to make sure that when it does rise where our boat lies moored that there may be a loosening of the ropes by which we are bound fast to our position.

CONCLUSION

The chart on the trend in real wages seems to indicate that the counter interests of employer and worker result together in a constructive trend. It should be possible to overcome the idea that management and labour are diametrically opposed in their interests.

We may compare the human arm to the industrial unit. The bone is like "capital", the under set of muscles x represent "management", and the upper set of muscles represent "the workers". All three are interdependent, and yet the "capital muscles" seem to pull quite directly against the worker muscles.

If our analogy is true, however, the management muscles have their duty of giving ground, but not without exerting their steady counterpull. The worker muscles have their duty of exerting a powerful force in their own interest, but also have their duty as co-operators with the management muscles, so that the whole arm may move as a unit steadily, surely and constructively.

Despite all this counterpulling, no part of the arm can afford to see either the bone or one or other set of muscles seriously abused. This fear of abuse, however, can be overdone, and it is obvious that no muscle is on the road to ruin simply because it has worked until it has become reasonably tired at the end of the day. Similarly, for short periods, when the occasion demands it, those muscles can putforth special effort, without a too disastrous result. It is desirable to know accurately the limits beyond which damages may result, and it is desirable to measure out the work loads and rewards accurately and fairly.

Canadian factory workers in my experience, when treated with respect and confidence, to which they are entitled, almost invariably have been ready to put forth such steady effort and when necessary such temporary special effort cheerfully and with ready understanding.

It is a very natural function of management to take such steps as are most likely to result in a continuation of this state of affairs. More than that, at a time when real or fancied injustice has made or threatened to make workers drop this natural and co-operative attitude, every consideration demands clear thinking and wise action on the part of management.

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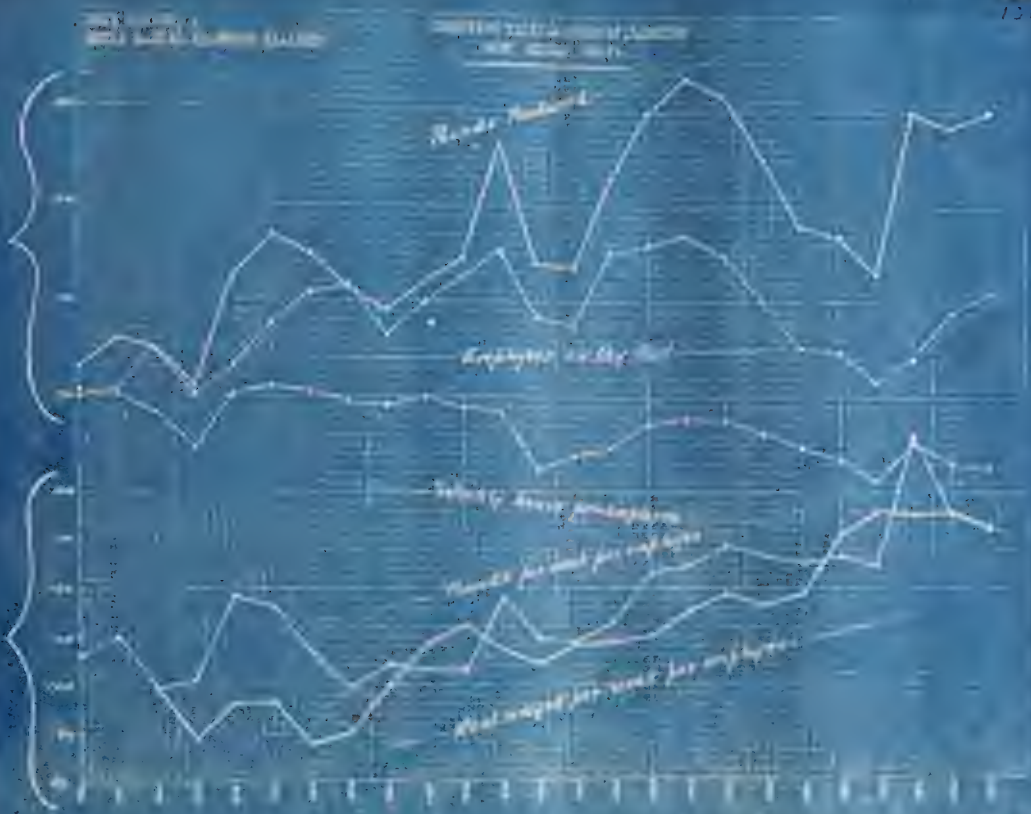

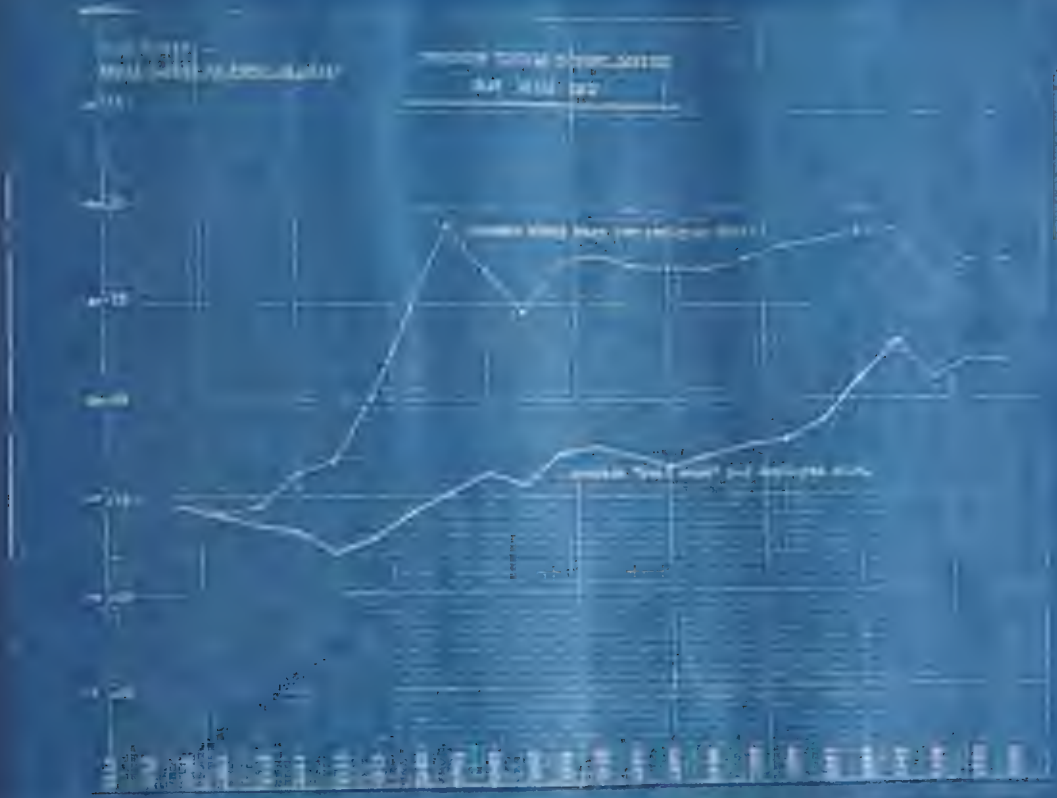

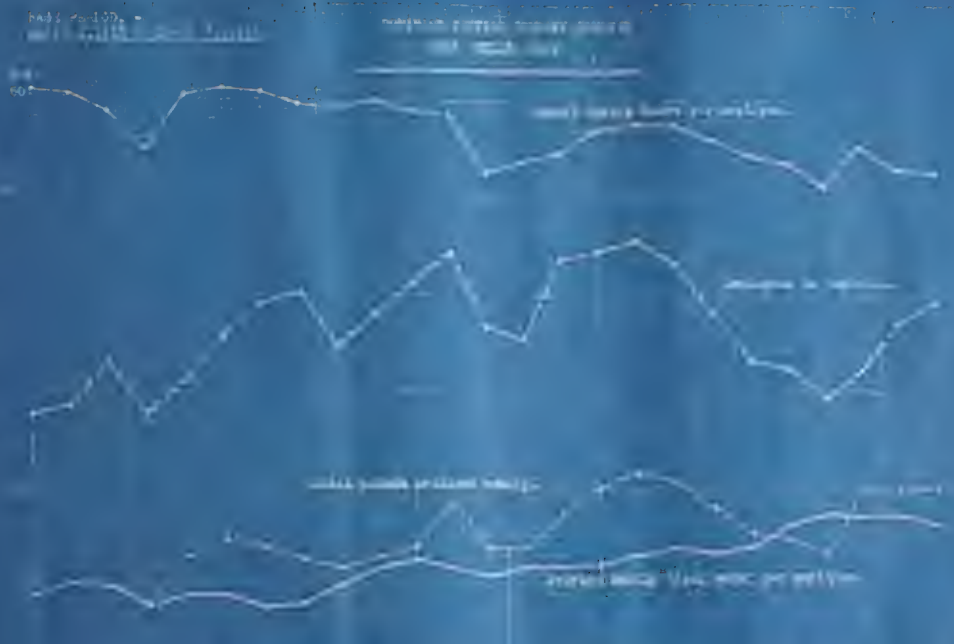

Exhibit No.1232

ROYAL COMMISSION ON [illegible] INDUSTRY

(RATIOS - ALL COMPANIES)

HOSIERY DIVISION

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
Total Capital Investment (excluding Investment in and advances to subsidiaries)	$3,194,301.16	$3,796,643.11	$6,146,809.75	$8,698,354.13	$9,348,826.69	$10,489,154.98	$9,586,511.56	$8,522,826.75	$8,750,038.94	$8,70[illegible],737.7[illegible]
Capital Employed in the Industry, (including Goodwill, Patents, Trade Marks, etc.)	3,179,494.49	3,681,907.53	5,361,899.23	8,023,9[illegible].34	8,701,362.93	8,823,703.79	8,541,623.45	7,936,495.59	8,028,747.26	7,622,965.20
Total Net Profit, after deducting Bond Interest and Income Taxes...	336,439.56	515,482.43	785,086.18	901,534.[illegible]	466,332.61	593,496.06	443,054.87	434,571.76	562,432.67	614,392.49
Net Profit from Operations, less Bond Interest.....	345,323.55	554,591.50	841,217.40	961,115.45	473,237.09	602,788.58	452,317.51	443,955.53	567,126.94	660,256.01
Ratio, Total Net Profit after deducting Bond Interest and Income Taxes to Total Capital Investment, as above	10.5	16.6	13.8	10.4	5.0	5.7	4.6	5.3	6.4	7.0
Ratio, Net Profit from Operations, less Bond Interest to Capital employed in the Industry, as above.	10.9	15.1	15.7	12.0	5.4	6.8	5.3	5.6	7.1	8.7

NOTE: Net Profit from Operations, as above, is after deducting interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

THORNE MCLELLAND NOWSON & M PHERSON

Exhibit No.1222

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

PAPER MAKERS' FELTS DIVISION

(Ratios - ALL COMPANIES)

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
TOTAL CAPITAL INVESTMENT (EXCLUDING INVESTMENT IN AND ADVANCES TO SUBSIDIARIES	$3,646,955.48	$4,107,892.93	$4,467,771.95	$4,650,475.77	$4,811,329.34	$4,946,174.59	$5,073,034.20	$4,902,5[illegible]8.04	$4,792,[illegible]69.03	$4,803,[illegible]36.38
Capital employed in the Industry, (including Goodwill, Patents, Trade Marks, etc.)	3,492,011.19	3,908,411.19	4,206,864.70	4,334,108.46	4,494,862.03	4,453,911.45	4,375,596.06	4,[illegible]04,930.47	3,863,573.29	3,456,635.76
Total Net Profit after deducting Income Taxes	505,314.07	478,405.59	491,818.04	343,609.26	245,596.19	308,505.98	260,247.77	536,421.16	448,259.39	478,486.54
Net Profit from Operations	509,776.30	498,771.32	501,554.54	349,570.33	238,610.14	299,054.93	265,229.88	537,215.92	507,227.11	497,186.65
Ratio, Total Net Profit after deducting Income Taxes to Total Capital Investment, as above	13.9	11.6	11.0	7.4	5.1	6.2	5.1	10.9	9.4	10.0
Ratio, Net Profit from Operations to Capital employed in the industry, as above.....	14.6	12.8	11.9	8.1	5.3	6.7	6.1	12.8	13.1	14.4

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

THORNE MULHOLLAND, HOWSON & McPHERSON

Exhibit No.1222

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

CARPET DIVISION

(Ratios - All Companies)

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
al Capital Investment (excluding vestment in and Advances to bsidiaries	$2,512,748.57	$2,726,204.32	$3,664,641.48	$3,536,986.64	$3,499,141.64	$3,863,016.35	$3,543,420.99	$3,568,968.85	$3,501,28[illegible].31	3,645,046.93
ital Employed in the Industry, ncluding Goodwill, Patents, rade Marks, etc.)	1,111,706.32	1,189,610.32	1,939,934.48	2,079,490.52	2,558,762.64	2,758,383.35	2,805,837.49	2,831,347.35	2,742,144.81	2,978,135.43
al Net Profit after deducting ond Interest and Income Taxes...	221,035.61	313,972.77	309,879.69	399,545.34	304,728.06	204,146.72	45,502.39	84,934.05	156,946.28	161,605.79
Profit from Operations, less ond Interest.....	132,937.06	178,443.72	184,042.11	287,053.06	201,262.49	88,268.90	[illegible]	14,317.39	135,30[illegible].25	157,049.96
tios, Total Net Profit after deucting Bond Interest and Income axes to Total Capital Investment, s above	8.8	11.5	8.5	11.3	7.8	5.3	1.3	2.4	4.5	4.4
tio, Net Profit from Operations, ess Bond Interest to Capital mployed in the industry, as above	12.0	15.7	9.5	13.8	7.9	3.2	.7	.5	4.9	5.3

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

THORNE MULHOLLAND HOWSON & MCPHERSON

Exhibit No.1222

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

(Ratios - ALL COMPANIES)

KNIT GOODS DIVISION

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
Total Capital Investment (excluding Investment in and advances to Subsidiaries)	$24,841,578.20	$25,867,541.13	$31,479,368.06	$31,047,641.17	$29,307,374.15	$30,700,556.39	$30,183,516.84	$30,215,776.54	$30,224,942.83	$28,943,257.27
Capital Employed in the Industry, (including Goodwill, Patents, Trade Marks, etc.).....	$23,393,427.77	$24,418,647.70	$29,512,889.27	$29,451,815.48	$27,641,563.53	$28,868,461.50	$28,157,108.74	$28,170,095.31	$28,341,841.10	$27,206,957.30
Total Net Profit after deducting Bond Interest and Income Taxes ...	1,260,241.11	1,543,749.73	1,515,144.33	736,582.03	286,447.36	445,[illegible].77	319,[illegible]	584,644.80	632,430.38	706,[illegible].98
Net Profit from Operations, less Bond Interest	1,316,658.68	1,604,485.15	1,525,859.25	664,902.58	424,585.13	572,[illegible].70	358,[illegible]	523,358.49	597,425.21	6[illegible],[illegible]85.18
Ratio, Total Net Profit after deducting Bond Interest and Income Taxes to total Capital Investment, As above	5.1	6.0	4.8	2.4	1.0	1.5	.7	1.9	2.1	2.4
Ratio, Net Profit from Operations, less Bond Interest to Capital employed in the Industry, as above..	5.6	6.6	5.2	2.3	1.5	2.0	1.3	1.9	2.1	2.5

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

REAL SILK DIVISION

(RATIOS - ALL COMPANIES)

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
Total Capital Investment (excluding investment in and advances to Subsidiaries)	$5,328,823.38	$5,396,613.82	$6,078,913.89	$6,772,857.37	$6,669,545.66	$7,857,837.99	$7,902,581.22	$8,348,707.29	$9,734,363.30	$9,323,646.96
Capital Employed in the Industry, including Goodwill, Patents, Trade Marks, etc.)	5,120,057.23	5,432,358.84	5,907,586.72	6,364,990.63	6,469,323.72	7,366,870.92	7,601,249.49	7,715,966.95	8,975,345.50	8,779,690.73
Total Net Profit after deducting Bond Interest & Income Taxes	337,495.85	451,746.14	616,251.47	751,710.48	283,511.31	315,907.87	269,935.63	566,429.88	634,967.46	611,877.00
Net Profit from Operations, less Bond Interest	327,813.61	467,782.40	664,008.86	769,965.48	271,018.54	285,433.30	274,418.31	602,854.38	689,411.07	644,464.43
Ratio, Total Net Profit after deducting Bond Interest & Income Taxes to Total Capital Investment, as above	6.3	8.1	10.1	11.1	4.3	4.1	3.4	6.8	6.4	6.6
Ratio, Net Profit from Operations, less Bond Interest to Capital employed in the industry, as above.	6.4	8.6	11.2	11.7	4.2	3.9	3.6	7.8	7.7	7.3

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

(RATIOS - ALL COMPANIES)

WOOLLEN DIVISION (including Dominion Woollens & Worsteds, Ltd.)

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
Total Capital Investment (excluding Investment in and Advances to Subsidiaries)	$16,667,731.21	$16,701,528.44	$13,739,974.49	$18,919,494.51	$18,386,532.09	$19,683,857.55	$19,466,381.58	$18,576,284.61	$18,527,645.92	$18,632,973.58
Capital Employed in the Industry, (including Goodwill, Patents, Trade Marks, etc.)	15,096,065.52	14,735,398.27	11,162,880.[illegible]	$18,149,680.79	$17,362,910.83	$18,414,029.84	$18,107,873.32	$17,071,986.64	$17,124,568.69	$17,171,[illegible].60
Total Net Profit after deducting Bond Interest & Income Taxes	740,604.50	785,995.42	282,356.58	456,522.65	45,[illegible].6	[illegible]06,367.[illegible]5	138,191.42	725,296.12	693,200.09	772,507.99
Net Profit from Operations, less Bond Interest	684,215.49	682,204.94	219,745.40	38[illegible],445.55	113,[illegible]6.46	[illegible]82,[illegible].76	76,883.05	727,953.05	702,581.52	787,973.10
Ratio, Total Net Profit after deducting Bond Interest & Income Taxes to Total Capital Investment, as above	4.4	4.7	2.0	2.4	.2	1.5	.7	3.9	3.7	4.1
Ratio, Net Profit from Operations, less Bond Interest to Capital employed in the Industry, as above	4.5	5.3	1.7	2.1	.6	2.0	.4	4.3	4.1	4.6

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

WOOLLENS DIVISION (excluding Dominion Woollens & Worsteds, Limited)

(RATIO- ALL COMPANIES)

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
Total Capital Investment (excluding Investment in and Advances to Subsidiaries)	$9,637,434.13	$9,758,420.77	$10,588,739.03	$12,801,698.83	$12,561,631.23	$14,504,800.20	$14,490,221.16	$14,838,309.72	$14,704,562.83	$14,932,797.81
Capital Employed in the Industry, (Including Goodwill, Patents, Trade Marks, etc.)	9,292,148.58	$9,218,560.35	$10,109,346.99	$12,054,475.11	11,556,612.47	$13,242,574.39	$13,[illegible]	$13,337,684.20	$13,275,025.60	$13,479,847.83
Total Net Profit after deducting Bond Interest and Income Taxes.....	422,557.48	425,060.68	211,612.21	380,730.95	317,386.76	443,061.46	481,609.48	905,284.78	678,019.82	1,013,964.17
Net Profit from Operations, less Bond Interest	396,346.98	400,494.56	149,783.37	308,773.26	258,465.03	391,642.67	427,947.32	900,511.71	691,619.55	1,032,047.66
Ratio, Total Net profit after deducting Bond Interest and Income Taxes to Total Capital Investment, as above	4.3	4.3	2.0	3.0	2.5	3.1	3.2	6.1	4.6	6.8
Ratio, Net Profit from Operations, less Bond Interest to Capital Employed in the Industry, as above	4.3	4.3	1.5	2.6	2.2	3.0	3.3	6.8	5.2	7.7

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

THORNE, MULHOLLAND, HOWSON & McPHERSON

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

PRIMARY AND INDUSTRIAL COTTON [illegible]

(RATIOS- ALL COMPANIES)

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
TOTAL CAPITAL INVESTMENT (excluding Investment in and Advances to Subsidiaries.)	$64,468,139.74	$68,109,325.87	$71,899,092.36	$76,10[illegible],302.59	$79,342,092.96	$76,227,391.95	$71,309,061.61	$72,262,622.55	$70,190,447.07	$68,192,940.41
Capital Employed in the Industry, including Goodwill, Patents, Trade Marks, etc.)	$55,065,543.45	$59,150,297.55	$64,033,484.28	$66,1[illegible],195.46	$66,096,093.47	$63,878,445.64	$60,803,847.82	$60,978,753.52	$62,025,538.66	$59,393,970.42
Total Net Profit after deducting Bond Interest and Income Taxes ...	3,394,592.07	3,289,265.46	2,725,701.54	2,847,398.75	1,431,961.78	636,270.50	765,681.65	3,080,577.24	3,256,516.67	2,586,018.09
Net Profit from Operations, less Bond Interest	3,116,761.37	2,818,590.43	2,334,294.62	2,162,288.01	330,545.15	215,4[illegible].57	[illegible]	2,708,759.24	2,766,697.56	2,474,314.45
Ratio, Total Net Profit after deducting Bond Interest & Income Taxes, to Total Capital Investment, as above	5.5	4.8	3.8	3.7	1.8	.8	1.1	4.2	4.6	3.8
Ratio, Net Profit from Operations, less Bond Interest to Capital Employed in the industry, as above	5.7	4.8	3.6	3.3	.5	.3	.1	4.4	4.5	4.2

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes .

Exhibit No.1222

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

THREAD DIVISION

(RATIOS - ALL COMPANIES)

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
Total Capital Investment.....	$1,988,536.17	$2,382,738.53	$2,367,496.84	$2,587,781.81	$2,148,783.35	$2,513,[illegible]56.33	$2,524,741.79	$2,595,742.67	$2,484,507.99	$2,462,191.78
Capital Employed in the Industry, (including Goodwill, Patents, Trade Marks, etc	1,985,701.57	2,379,385.07	2,346,767.64	2,542,031.47	2,127,017.18	2,448,966.45	2,434,726.31	2,521,734.24	2,400,193.96	2,401,566.46
Total Net Profit after deducting Bond Interest and Income Taxes..	270,762.03	634,103.36	536,014.12	417,499.92	265,892.61	156,711.19	[illegible]	310,997.36	157,736.62	296,455.49
Net Profit from Operations, less Bond Interest	286,757.78	651,248.39	574,675.88	448,758.01	295,019.02	181,425.06	255,394.43	340,408.67	223,386.22	316,315.[illegible]
Ratio, Total Net Profit after deducting Bond Interest and Income Taxes to Total Capital Investment, as above	13.6	26.6	22.6	16.1	12.4	6.2	9.2	12.0	6.3	12.0
Ratio, Net Profit from Operations, less Bond Interest to Capital employed in the Industry, as above	14.4	27.4	24.5	17.7	13.9	7.4	10.5	13.5	9.3	13.2

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

Exhibit 1222

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

(Ratios - All Companies)

ARTIFICIAL SILK [illegible]

	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
Total Capital Investment.....	$3,298,452.70	$3,551,084.50	$6,659,731.18	$17,666,279.[illegible]	18,273,866.05	$19,235,564.23	[illegible]	$19,134,955.51	[illegible]	$21,965,223.97
Capital Employed in the Industry, including Goodwill, Patents, trade Marks, etc.)	3,298,452.70	3,551,084.50	6,659,731.18	15,362,040.9[illegible]	16,106,962.56	17,779,910.13	[illegible]	17,126,424.48	[illegible]	19,829,941.43
Total Net Profit after deducting Income Taxes	443,095.06	802,644.55	709,731.18	792,[illegible]76.81	1,157,386.66	1,129,296.96	[illegible]	1,673,369.92	[illegible]	2,367,395.35
Net Profit from Operations	435,665.86	931,640.68	861,275.84	676,145.34	1,073,560.02	1,144,629.84	[illegible]	1,816,539.54	[illegible]	2,327,711.07
Ratio, Total Net Profit after deducting Income Taxes to Total Capital Investment, as above ...	13.4	22.6	10.7	4.5	6.4	5.9	5.1	8.7	[illegible]	10.9
Ratio, Net Profit from Operations to Capital employed in the Industry, as above	13.2	26.2	12.9	4.4	6.7	6.4	5.9	10.6	13.4	14.2

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans, and on Bonds, if any, but before adding Miscellaneous Income if any, or deducting Income Taxes.

THORNE, MULHOLLAND, HOWSON & McPHERSON

ROYAL COMMISSION [illegible]

[illegible]

CANADIAN SILK PRODUCTS CORP.	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	[illegible]
Sales	$ 472,247.99	$ 911,974.46	$1,248,250.11	$1,636,[illegible]	$1,740,850.43	$1,602,220.10	1,301,[illegible]	1,1[illegible],777.[illegible]	1,[illegible]	1,1[illegible]	
Net Profit from Operations, less Bond Interest	83,316.25	185,127.61	299,740.26	383,989.79	236,174.48	236,628.11	265,004.22	238,755.86	[illegible]	153,[illegible]39.44	
% of Sales	17.6	20.3	24.0	23.5	14.7	14.8	20.4	20.6	14.6	13.7	
GOTHAM HOSIERY CO. OF CANADA, LTD.											
Sales	-	-	-	-	151,939.85	33,689.11	392,598.51	298,913.14	[illegible]	558,257.78	331,568.09
Net Profit from Operations ...	-	-	-	-	122,404.24	[illegible]	32,203.55	13,872.36	[illegible]	65,864.90	33,617.52
% of Sales	-	-	-	-	90.6	[illegible]	[illegible]	[illegible]	[illegible]	11.8	10.2
JULIUS KAYSER & COMPANY, LIMITED											
Sales	$1,317,626.45	1,877,766.66	2,421,330.34	2,944,858.86	2,928,896.74	2,733,933.66	2,201,[illegible]	[illegible]	[illegible]	2,460,090.76	2,810,988.13
Net profit from Operations ...	143,994.95	272,400.24	434,121.58	597,105.98	359,218.24	302,874.21	14[illegible]	140,[illegible]	241,[illegible]	312,814.48	363,882.97
% of Sales	10.9	14.5	17.9	20.3	12.3	11.1	[illegible]	[illegible]	[illegible]	12.7	[illegible]
SUPERSILK HOSIERY MILLS, LTD.											
Sales	207,719.14	127,224.36	469,789.15	462,771.87	669,158.65	684,360.97	54[illegible]	553,031.84	587,571.50	662,438.27	
Net Profit from Operations ...	18,630.45	14,033.78	11,390.08	35,249.64	58,165.64	52,161.2[illegible]	35,[illegible]	38,801.41	22,163.78	39,917.45	
% of Sales	9.0	11.0	2.4	7.6	8.4	9.8	[illegible]	7.0	3.8	6.0	
WILDREST HOSIERY, LIMITED											
Sales	641,063.70	673,794.22	849,557.95	1,004,282.18	857,800.89	7[illegible],699.[illegible]	804,471.01	782,742.19	[illegible]	[illegible]	-
Net Profit from Operations ...	1,506.53	10,402.95	44,699.78	33,971.51	20,756.12	[illegible]	2,037.49	23,741.52	[illegible]	[illegible]	-
% of sales	.2	1.5	5.3	3.4	2.4	[illegible]	.3	3.0	4.5	[illegible]	-

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

[illegible]

AYERS, LIMITED	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Sales	$1,880,780.33	$1,905,086.67	$2,051,166.56	$2,394,[illegible]	$1,917,[illegible].16	$1,337,199.99	$1,181,935.73	$1,412,[illegible]	$1,[illegible],428.06	[illegible]	[illegible]
Net Profit from Operations ...	337,060.66	335,050.65	305,119.83	[illegible]	[illegible],369.76	161,270.04	138,947.10	316,134.61	[illegible],192.17	[illegible]	
% of Sales	17.9	17.6	15.0	9.3	5.4	12.1	11.8	22.4	19.9	17.2	

KENWOOD MILLS, LIMITED.										
Sales	698,475.18	775,857.47	924,873.70	87[illegible],[illegible]37.73	865,908.[illegible]	813,029.20	749,674.26	[illegible],[illegible]47.[illegible]	789,[illegible].36	[illegible]
Net Profit from Operations	172,715.64	163,720.07	196,434.81	128,[illegible]	136,[illegible].38	137,784.89	128,[illegible]	[illegible]	198,127.34	[illegible]
% of Sales	24.7	21.1	21.2	14.5	15.6	16.9	16.8	27.1	24.8	23.6

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

Exhibit No. 1223

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

CARPET SECTION

BRINTON PETERBORO CARPET CO.LTD.	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Sales	$ 403,508.00	$ 457,246.00	$ 747,485.00	$1,056,226.00	$1,142,405.00	$ 919,985.00	$ 653,487.00	$ 412,590.00	$ 470,752.00	$ 659,459.00	$ 867,921.00
Net Profit from Operations ...	30,022.00	31,661.00	57,389.00	108,545.00	33,216.00	51,057.00	29,833.00	12,818.00	20,989.00	44,060.00	52,208.00
% of Sales	7.4	6.9	7.7	10.3	2.9	5.6	4.6	3.1	4.5	6.9	7.8
HARDING CARPETS, LIMITED .											
Sales	-	-	222,979.87	798,444.09	682,971.62	507,582.36	351,242.08	193,477.97	96,917.27	674,301.80	-
Net Profit from Operations ...	-	-	6,725.75	22,732.06	19,145.40	5,310.40	33,189.61	237.11	30,665.45	45,580.99	-
% of Sales	-	-	3.0	2.8	2.8	1.0	9.0	.1	8.3	6.8	-
TORONTO CARPET MFG. CO. LIMITED											
Sales	2,245,605.78	2,514,643.35	2,472,371.24	2,577,500.47	2,190,926.50	1,523,232.17	939,715.90	753,336.97	1,099,646.11	1,131,356.03	-
Net Profit from Operations, less Bond Interest	102,915.06	146,782.75	133,409.86	155,776.[illegible]	139,068.82	38,363.18	[illegible]	2,701.17	44,286.04	52,836.40	-
% of Sales	4.5	5.8	5.4	6.0	6.3	2.6	4.[illegible]	.4	4.0	4.7	

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

Exhibit No. 1223

ROYAL COMMISSION ON THE TEXTILE INDUSTRY.

KNIT GOODS DIVISION

MONARCH KNITTING COMPANY, LTD.	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
Sales	$2,041,096.97	$2,040,525.64	$2,056,158.88	$2,039,429.17	$1,640,309.11	$1,650,956.11	$1,556,586.69	$1,608,279.63	$1,650,994.95	$1,758,129.73
Net Profit from Operations	29,501.33	74,655.84	114,255.13	107,000.59	97,665.14	14,375.56	8,998.53	77,105.15	97,288.99	69,804.70
% of Sales	1.4	3.7	5.5	5.3	5.9	.9	.6	4.8	6.0	4.0

J.R.MOODIE COMPANY, LIMITED										
Sales	1,962,867.68	1,695,542.86	1,656,650.84	1,505,080.79	1,198,898.76	[illegible]	[illegible]	[illegible]	1,326,965.98	1,227,802.16
Net Profit from Operations, less Bond Interest	26,130.26	79,592.79	107,425.18	56,231.72	130,330.31	137,186.58	108,925.06	36,853.61	33,341.52	23,276.47
% of Sales	1.3	4.7	6.5	3.7	10.9	14.0	12.1	3.1	2.5	1.9

PENMAN'S LIMITED										
Sales	6,683,673.06	6,801,805.87	6,981,097.04	6,676,287.45	5,862,047.39	5,266,679.14	4,736,762.79	5,008,163.87	5,243,206.04	5,297,931.18
Net Profit from Operations, less Bond Interest	477,077.64	484,313.72	501,962.97	438,006.29	189,262.48	145,033.44	201,493.97	322,511.85	334,591.38	345,366.09
% of Sales	7.1	7.1	7.2	6.6	3.2	2.8	4.3	6.4	6.3	6.5

REGENT KNITTING MILLS, LIMITED										
Sales	-	-	2,078,648.54	1,762,850.69	1,525,260.71	1,330,197.47	1,197,633.98	1,291,130.41	1,608,049.73	1,626,378.89
Net Profit from Operations, less Bond Interest	-	-	81,691.57	97,326.72	100,399.78	140,638.11	69,903.54	16,629.15	40,566.56	11,877.38
% of Sales	-	-	3.9	5.5	6.6	10.6	5.8	1.3	2.5	.7

STANFIELDS' LIMITED										
Sales	-	-	-	-	- -	1,000,815.62	917,059.56	806,930.09	1,022,227.98	1,084,929.24
Net Profit from Operations	[illegible]	[illegible]	-	-	-	18,594.04	17,765.75	78,332.32	99,228.27	129,190.02
% of Sales	[illegible]	[illegible]	-	-	-	1.8	2.5	9.7	9.7	11.9

C.TURNBULL COMPANY, LIMITED										
Sales	807,759.56	825,829.83	835,806.59	801,592.90	526,763.20	419,849.17	402,217.71	441,635.90	493,056.69	506,326.01
Net Profit from Operations	70,406.57	72,605.07	33,500.60	21,601.86	51,[illegible].96	7,569.39	23,817.15	52,151.01	53,962.05	52,040.46
% of Sales	8.7	8.8	4.0	2.7	[illegible]	1.8	5.4	11.8	10.9	10.3

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

Exhibit No. 1223

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

REAL SILK DIVISION

ASSOCIATED TEXTILES OF CANADA, LTD.	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935
Sales	-	-	-	-	-	$1,[illegible],999.74	$2,009,137.62	$2,282,295.45	$2,176,321.59	$2,128,948.34
Net Profit from Operations	-	-	-	-	-	145,297.99	178,915.44	228,481.88	183,780.56	163,641.56
% of Sales	-	-	-	-	-	9.38	8.90	10.01	8.44	7.69

BELDING-CORTICELLI, LIMITED										
Sales	3,280,768.55	3,485,855.43	3,575,492.93	3,644,563.86	3,349,312.47	2,777,538.33	2,542,989.53	2,314,955.93	2,419,396.86	2,591,848.85
Net Profit from Operations, less Bond Interest	147,015.90	169,848.31	211,434.16	223,235.41	154,867.06	79,974.79	109,488.53	82,848.65	87,046.66	139,983.40
% of Sales	4.6	4.9	5.9	6.1	4.6	2.9	4.3	3.6	3.6	5.4

BRUCK SILK MILLS, LTD										
Sales	634,874.78	910,677.39	1,124,703.38	1,719,876.24	1,460,538.04	1,503,074.33	1,673,524.95	1,648,757.14	1,806,090.66	1,654,092.66
Net Profit from Operations, less Bond Interest	3,520.73	87,348.13	181,561.76	302,452.22	33,555.06	2,334.76	20,881.37	156,419.65	203,188.12	181,606.90
% of Sales	.6	9.6	16.3	17.7	2.3	.2	1.2	9.5	11.3	9.8

GROUTS, LIMITED AND VALLEYFIELD SILK MILLS, LIMITED										
Sales	772,501.47	861,945.51	1,025,871.58	1,240,673.87	1,280,044.02	1,283,337.22	1,094,864.46	1,187,761.53	1,486,967.84	1,408,416.30
Net Profit from Operations, Less Bond Interest	52,577.43	68,984.31	127,549.53	138,778.01	49,197.86	136,869.47	32,577.36	56,553.41	68,153.44	88,726.02
% of Sales	6.8	8.0	12.4	11.2	3.9	10.6	3.00	4.8	4.6	5.9

NOTE: Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or deducting Income Taxes.

Exhibit No. 1223

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

Individual Companies - WOOLLEN DIVISION

BROOK WOOLLEN COMPANY OF SHERBROOKE	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Sales	$ 788,491.28	$ 817,667.84	$ 764,684.04	$ 670,149.38	$ 638,303.94	$ 778,149.57	$ 685,072.83	$ 671,811.80	$ 729,311.21	$ 828,332.05	$
Net Profit from Operations	77,065.90	129,119.19	104,893.98	46,097.54	45,570.15	154,525.05	54,984.81	90,265.61	59,950.77	140,457.58	
% of Sales	9.8	15.8	13.7	6.9	7.1	19.9	8.0	13.4	8.2	17.0	

PARIS ZINCKY MILLS CO.,LTD.											
Sales	$ 316,210.07	$ 246,287.51	$ 247,210.77	$ 254,909.60	$ 165,988.66	$ 201,154.99	$ 201,085.65	$ 238,965.32	$ 287,546.07	$ 265,612.40	
Net Profit from Operations	17,835.68	9,594.52	5,658.03	10,390.86	5,859.77	10,330.04	12,119.47	21,747.89	27,954.50	24,170.66	
% of Sales	5.6	3.9	2.3	3.9	3.5	5.1	6.0	9.1	9.7	9.1	

PATON MANUFACTURING CO.LTD.											
Sales	$1,521,576.13	$1,343,314.06	$1,412,873.83	$1,559,737.[illegible]	$1,381,228.88	$1,216,159.54	$ 942,990.69	$ 825,326.17	$1,070,79[illegible].45	$1,008,893.60	$1,427,450.09
Net Profit from Operations, less Bond Interest	83,092.89	89,495.65	41,685.96	[illegible]	72,980.28	64,670.83	42,508.43	31,664.11	34,930.12	[illegible]	73,856.84
% of Sales	5.5	6.7	3.0	5.7	5.4	5.3	4.5	3.8	3.3	2.5	5.2

PATON & BALDWIN,LTD .											
SALES	$ -	$ -	$ -	$ 723,693.33	754,978.26	$ 678,627.18	$ 622,158.52	$ 881,963.94	$1,069,684.29	$1,327,876.63	$1,705,225.13
Net Profit from Operations	-	-	-	87,824.93	74,449.17	131,213.72	134,795.58	218,663.15	272,098.81	343,939.54	440,563.30
% of Sales	-	-	-	12.1	9.9	19.3	21.7	24.8	25.4	25.9	25.8

NOTE: Net Profit from Operations, asabove, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or Deducting Income Taxes.

Exhibit No. 1223

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

PRIMARY AND INDUSTRIAL COTTONS DIVISION

CANADIAN COTTONS, LTD	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Sales	$9,198,326.08	$8,655,414.53	$8,717,139.19	$8,743,642.93	$7,492,507.82	$6,202,093.32	$6,312,893.12	$5,627,633.98	$8,081,645.67	$8,108,454.43	$8,277,476.12
Net Profits from Operations, less Bond Interest	1,447,603.49	4,648.51	535,857.29	132,912.47	[illegible]	[illegible]	[illegible]	[illegible]	366,363.51	457,574.97	277,021.59
% of Sales	15.7	.1	6.1	1.5	.9	7.8	4.4	[illegible]	4.5	5.5	3.3

COSMOS IMPERIAL MILLS, LIMITED and J. & ENGER TURNER CO. LTD.											
Sales	1,416,055.77	2,576,203.98	2,950,591.35	2,957,130.99	1,784,357.58	1,171,966.50	952,759.53	1,178,459.63	1,727,748.76	1,843,999.66	-
Net Profit from Operations, Less Bond Interest	115,034.01	170,048.61	237,199.50	267,340.90	120,113.86	53,602.20	[illegible]	73,500.34	169,631.80	206,457.38	-
% of Sales	8.1	6.6	8.0	9.0	6.7	4.6	.0	6.2	9.8	11.2	-

DOMINION TEXTILE COMPANY, LTD.											
Sales	-	19,817,370.65	19,203,835.37	20,606,523.54	18,704,904.40	14,620,270.16	13,461,940.67	11,130,342.44	16,733,381.04	17,559,750.15	18,269,296.11
Net Profit from Operations, less Bond Interest	-	2,322,155.94	1,372,167.48	1,469,342.15	1,288,806.65	784,755.81	854,783.73	135,120.78	1,663,479.08	1,121,738.22	864,132.66
% of Sales		11.7	7.1	7.1	6.9	5.4	6.3	1.2	9.9	6.4	4.7

HAMILTON COTTON COMPANY LTD. and TRENT COTTON COMPANY, Ltd.											
Sales	-	-	2,493,511.20	2,367,269.52	1,872,903.00	1,671,123.73	1,522,372.24	1,869,935.21	2,462,549.86	2,506,147.21	-
Net Profit from Operations, less Bond Interest	-	-	151,168.96	73,555.90	[illegible]	841.97	[illegible]	43,661.36	138,546.34	109,690.11	
% of Sales	-	-	6.1	3.1	1.0	.0	3.3	2.3	5.6	4.4	

MARASSO COTTON COMPANY, LIMITED and St. Maurice Valley Cotton Mills											
SALES	4,215,907.59	4,688,251.98	4,814,086.67	4,994,729.87	4,429,091.09	4,435,057.52	4,182,719.60	3,914,546.02	4,991,593.25	5,240,486.80	4,737,938.85
Net Profit from Operations, less Bond Interest	180,369.98	279,493.36	184,368.71	[illegible]	48,154.63	115,168.53	[illegible]	187,459.09	241,852.39	198,015.67	212,872.79
% of Sales	4.3	6.0	3.8	3.0	1.1	2.6	15.1	4.8	4.8	3.8	4.5

NOTE; Net Profit from Operations, as above, is after deducting Interest on Loans and on Bonds, if any, but before adding Miscellaneous Income, if any, or Deducting Income Taxes.

ANALYSIS OF SALES DOLLAR FOR 1936

PRIMARY and INDUSTRIAL COTTON DIVISION - ALL COMPANIES

		CENTS	AMOUNT
Direct Labour		23.17	10,805,957.09
Materials		49.85	22,770,387.88
Manufacturing Expenses		9.83	4,584,375.92
Depreciation		6.93	3,230,491.81
Factory Cost		88.76	41,391,152.10
Selling and Administration Expenses		4.38	2,045,166.73
Interest on Loans		.35	161,458.53
Bond Interest, Preferred Dividends and Income Taxes		4.01	1,870,363.03
Return on Common Stock:			
From Sales, after deducting all charges	2.50		
Add Miscellaneous Income	1.57	4.07	1,897,158.84
		101.57	47,365,299.25
Total Sales Dollar		100.00	46,634,272.18
Miscellaneous Income		1.57	731,027.07
		101.57	47,365,299.25

ANALYSIS OF SALES DOLLAR FOR 1935

PRIMARY and INDUSTRIAL COTTON DIVISION - ALL

		CENTS	AMOUNT
Direct Labour		23.19	10,805,937.09
Materials		48.83	22,770,387.88
Manufacturing Expenses		9.83	4,584,375.92
Depreciation		6.93	3,230,491.81
Factory Cost		88.76	41,391,182.10
Selling and Administration Expenses		4.38	2,045,166.73
Interest on Loans		.35	161,458.55
Bond Interest, Preferred Dividends and Income Taxes		4.01	1,870,363.03
Return on Common Stock:			
From Sales, after deducting all charges	2.50		
Add: Miscellaneous Income	1.57	4.07	1,897,158.84
		101.57	47,365,299.25
Total Sales Dollar		100.00	46,634,272.18
Miscellaneous Income		1.57	731,027.07
		101.57	47,365,299.25

ANALYSIS OF SALES DOLLAR FOR 1935

REAL SILK DIVISION - ALL COMPANIES

		CENTS	AMOUNT
irect Labour		18.63	2,267,318.14
aterials		51.82	6,304,976.14
anufacturing Expenses		10.22	1,243,811.25
epreciation		3.65	444,092.28
actory Cost		84.32	10,258,897.81
elling and Administration Expenses		9.80	1,192,524.49
Interest on Loans		.19	23,455.62
ond Interest Preferred Dividends and Income Tax		1.94	235,453.57
eturn on Common Stock:			
From Sales, after deducting all charges	3.75		
Add Miscellaneous Income	.71	4.46	542,556.00
		100.71	12,252,987.49
Total Sales Dollar		100.00	12,167,087.39
Miscellaneous Income		.71	85,900.10
		100.71	12,252,987.49

DEPARTMENT OF NATIONAL REVENUE

CUSTOMS DIVISION

Refer to File No.
86550
G.P.1L.

OTTAWA, 20th February, 1932.

C. Blair Gordon, Esq.,
c/o Dominion Textile Co. Ltd.,
Victoria Square,
Montreal, Que.

Dear Mr. Gordon:

The Department has had under consideration for some time whether certain cotton crepes imported from Japan are of a class or kind not made in Canada or not, and there has been some correspondence with the Montreal Cotton Limited on the subject.

Apparently, you make cotton crepe, but one that is not as crinkly as the Japanese article and, on this account, the Department has ruled that the imported crepe is of a class or kind not made in Canada.

Personally, I think this is rather a narrow ruling, as the fabric is a very ordinary one similar in weight of yarn are concerned (I enclose a sample for your information) and I am very much afraid of a ruling being likely to arise of crinkiness in the fabric, as the question would naturally arise how much crimp would be necessary to take a staple cloth out of the class of goods made in Canada.

Could you mind thinking the matter over and letting me have your views, in case I have not the difficulty quite clear in the foregoing.

Yours truly,

(SGD) A. C. WILLIAMS

Textile Adviser.

Encl.

(C O P Y)

February 23, 1933.

Mr. A. C. Williams,
Textile Adviser, Customs Division,
Department of National Revenue,
Ottawa, Ontario.

Dear Mr. Williams:

Replying to your letter of February 20th, file 86550, G.F.L., the circumstances in this connection are rather exceptional. A Vancouver wholesaler has been importing this particular crepe to supply the private market in British Columbia. We are not prepared to manufacture this cloth in the small quantity and wide range of colors demanded by this restricted market.

If the cloth becomes of general interest to the trade, or the present ruling is taken advantage of to import other crepe cloths, we shall be forced to change our attitude.

Yours very truly,

(SGD) G. B. GORDON

Acting General Manager,
MONTREAL COTTONS LIMITED.

GBG/S

CANADIAN COTTONS LIMITED.

SUMMARY OF INVENTORY ADJUSTMENTS.

	BASIS OF ADJUSTMENTS								
	RAW COTTON		Goods in Process, Unmanufactured and Finished Goods						
MONTH 31st	COMPANY USED ¢	REPLACED TO AVERAGE COST ¢	[illegible]	[illegible]	[illegible]	[illegible]	AMOUNT OF INVENTORY REMAINING AT [illegible] BASIS	AMOUNT OF INVENTORY [illegible] BASIS	[illegible] INVENTORY [illegible]
1916	7.80	12.30	25%	25%	-	15%	379,139.83	1,178,130.54	1,557,320.37
7	9.25	16.50	40	40	-	15	853,583.44	1,133,973.60	1,987,557.04
8	7.90	28.50	40	40	-	15	1,301,061.14	2,440,658.90	3,741,720.04
9	8.55	30.50	40	40	-	15	1,590,852.16	1,281,407.89	2,872,260.05
1920	8.00	40.14	40	40	-	15	2,312,757.56	2,042,421.12	4,355,179.68
1	6.00 •	12.00	40	40	-	15	692,357.67	1,549,456.11	2,239,757.78
2	12.00	19.84	40	40	-	15	891,851.94	1,817,620.46	[illegible]
3	15.00	28.62	40	40	-	15	1,355,474.95	2,416,011.45	3,771,486.40
4	15.00	28.00	40	40	-	15	1,261,863.69	2,361,426.86	3,627,[illegible].55
5	10.00	25.19	40	50	-	15	1,423,963.88	1,717,847.98	3,141,[illegible].86
6	7.00	19.25	40	50	-	15	2,506,128.18	2,238,898.44	4,745,026.62
7	5.00	15.00	70	70	-	15	2,138,544.01	1,314,811.92	3,454,[illegible].93
8	5.00	20.50	70	55	-	15	2,335,043.43	1,858,090.67	4,193,149.10
9	10.00	20.00	70	55	-	15	2,334,1[illegible]3.04	2,680,263.44	5,014,376.48
1930	7.00	18.50	70	65	-	15	2,346,473.81	1,836,997.74	4,183,471.55
1	7.00	12.50	60	60	-	15	1,915,501.77	2,[illegible],575.23	3,937,278.00
2	5.00	9.50	60	60	-	15	1,681,793.36	1,734,692.32	[illegible]
3	5.00	9.50	60	60	-	15	1,675,734.01	1,679,294.54	[illegible]
4	5.00	12.20	60	60	-	15	1,784,[illegible]6.90	1,728,676.87	3,512,003.77
5	5.00	13.64	60	60	-	15	2,178,575.67	[illegible],411.39	4,180,087.06
6	5.00	12.66	65	65	-	15	2,277,[illegible]38.81	1,729,672.30	4,006,811.11

/ Prices for 1916 to 1921 inclusive are approximate averages for all mills.

• Approximate market value.

Ex. 1245

PRIMARY TEXTILES INSTITUTE

CHAIRMAN
VICE CHAIRMAN
GALL HON SEC.-TREAS.
HALLAM, EXECUTIVE SEC.-TREAS.

350 BAY STREET
TORONTO

BRANCH OFFICE
495 MCGILL STREET
MONTREAL, QUE.

July 16th, 1936.

Mr. H. W. Lundy,
Penmans Limited,
Paris, Ontario.

Dear Mr. Lundy:

We enclose as requested copy of the constitution of the Primary Textiles Institute.

Yours faithfully,

W M Berry

Assistant Secretary.

WMB:C

Enc.

January 16th, 1935.

CONSTITUTION OF

PRIMARY TEXTILES INSTITUTE.

Article 1.

Name: The name of the organization shall be the Primary Textiles Institute.

Article 2.

Headquarters: The headquarters of the Institute shall be in the City of Toronto, Ontario, with a branch office in the City of Montreal, Quebec.

Article 3.

Object: The promotion and maintenance of the interests of the primary textile industries in Canada - Wool, Silk, Cotton, Rayon, in all their branches, by concerted and harmonious action and by the interchange of ideas, and by all other proper means.

Article 4.

Method: To attain its object the Institute will operate three textile groups:

(1) The Silk Association of Canada.

(2) Canadian Woollen and Knit Goods Manufacturers Association.

(3) Cotton Institute of Canada.

Each of these three groups will be operated under their own particular constitutions and by-laws, and by their own officers and under their own names. The business of each respective group will be conducted on its own letterhead, and each group will be separately listed in telephone directories and on the doors of offices.

Article 5.

Membership: The membership of the Primary Textiles Institute shall consist of six members, the Presidents and Vice-Presidents of the three groups, or, in lieu of a President or Vice-President for any group, then not more than two members appointed by that group. No fees are paid to the Primary Textiles Institute by the members.

[illegible]

[illegible] 1.

[illegible] ...lo, which a branch will be in the "[illegible]" [illegible].

[illegible]

[illegible] The protection and maintenance of the [illegible] of the [illegible] in [illegible], Silk, [illegible], Be [illegible], [illegible], or [illegible] and [illegible] [illegible] and by the [illegible] of laws, and by all other [illegible] means.

[illegible] To attain its objects the Institute will [illegible] [illegible]:

(1) The Silk Association of Canada.

(2) Canadian Woollen and Knit Goods [illegible].

(3) [illegible] Institute of [illegible].

Each of these three groups will be [illegible] [illegible] constitutions and by-laws, and of their own [illegible] [illegible] own business. The business of each department [illegible] [illegible] in its own letterhead, and each group will [illegible]

Article 5.

[illegible]

Article 6.

Officers: The officers of the Primary Textiles Institute shall be elected at meetings called for that purpose for a period of one year or until new officers are elected. The officers shall be a chairman, vice-chairman and honorary secretary-treasurer and an auditor shall be appointed. There shall be an Executive Secretary-Treasurer for the Primary Textiles Institute who shall also be the Secretary of each of the three groups.

Article 7.

Meetings:

A.: Annual meetings shall be called on dates agreed to by members and due notices of them shall be mailed to the members by the Secretary.

B.: Meetings may be called from time to time at the call of the Chairman, or in his absence, the Vice-Chairman. The place and time of such meetings shall be at the discretion of the Chairman or Vice-Chairman.

Article 8.

Quorum: At meetings four members will constitute a quorum providing each of the three groups is represented.

Article 9.

Finances: Each group shall levy and collect fees provided for under their own by-laws and deposit same in their respective bank accounts. A deposit fund shall first be established by the transfer to the Primary Textiles Institute of $ 6,900. as follows: Silk Association of Canada 1,200. ; Canadian Woollen and Knit Goods Manufacturers Association 2,500. ; Cotton Institute of Canada South 1,200 Nil, 1,500 which shall form a working fund estimated to finance the Institute for 3 months. Out of this fund shall be paid the several expenses of the Institute, including the Montreal branch. As soon as possible after the end of the month a statement shall be prepared of the expenditures of each group and forwarded to the President of each group with a cheque for his signature covering the amount of the statement. Extraordinary expenses, such as Tariff Board hearings, etc., shall be arranged for by each group separately through their President and Vice-President, or other nominees.

Article 10.

Banking: A bank account shall be opened for the Primary Textiles Institute in the Royal Bank of Canada, cheques thereon to be signed by the following officers: Chairman or Vice-Chairman, with the Honorary Secretary-Tresurer or Executive Secretary-Treasurer..

[illegible] The [illegible] of the [illegible]
[illegible] meetings shall be called [illegible]
[illegible] Five officers are [illegible]
[illegible] Chairman and Vice-Chairman [illegible]
[illegible] elected. There shall be an [illegible]
[illegible] Textiles Institute who shall [illegible]

[illegible] Annual meetings shall be called on [illegible]
[illegible] notices of them shall be mailed [illegible]

[illegible] Meetings may be called from time to time at the [illegible]
[illegible], or in his absence, the Vice-Chairman. The place and [illegible]
[illegible] meetings shall be at the discretion of the Chairman or [illegible]

[illegible] the three groups is recognized.

Article 5.

[illegible] by-laws and appoint same in their respective [illegible]

Textile Institute of [illegible] as follows: Silk
Cotton [illegible]; Combed Textiles and Wool [illegible]
[illegible] for [illegible]; Cotton Industries of Canada
[illegible] a working fund established by financing the Institute [illegible]
[illegible]
[illegible]
[illegible]
[illegible] expenditure covering the amount of the statement. [illegible]
[illegible], such as Textile Board Expenses, etc., shall be
[illegible] or nominees.

[illegible] A bank account shall be opened for the
[illegible] Royal Bank of Canada, cheques thereon to be s[illegible]
[illegible] cers: Chairman or Vice-Chairman, with the [illegible]
[illegible] or Executive Secretary-Treasurer.

Article 11.

Auditor: The auditor shall examine the books of the Executive Secretary-Treasurer as often as in his judgment may be deemed necessary and shall, before its submission to the Institute, examine the annual report of the Executive Secretary-Treasurer and compare it with the records and certify to its correctness or otherwise, and may make such recommendations or cause such entries to be made as his experience warrants. Financial reports shall be made to each of the groups at their respective annual meeting. The fiscal year of the Primary Textiles Institute shall end on the 30th of April.

Article 12.

Amendments: These articles of the constitution may be amended, repealed or altered, in whole or in part, by majority vote at any duly organized meeting of the Institute, providing proposed changes are submitted by mail to each member at least ten days before the time of the meeting, which is to consider the change.

- - - - - - - - -

OPERATING, SELLING AND MILL [illegible]

PRIMARY [illegible]

[illegible] AND LOSS [illegible]

	CANON CONSOL.	Cosmos Imperial and Jungmeer Turner	[illegible]	[illegible]	MONTREAL [illegible]	[illegible]	[illegible]
1928-1930							
Net Profit on Sales	$ 929,548.27	$ 1,182,549.92	$ 8,771,177.58	$ 414,000.27	$ 1,097,730.[illegible]		$ 14,495,204.59
Deduct Interest on Loans	99,686.67	-	-	7,853.91	153,147.[illegible]		465,6[illegible].27
Net Profit from Operations	830,861.60	1,182,549.92	8,771,177.58	406,146.36	854,602.65		14,009,[illegible]
Add Miscellaneous Income	704,315.22	66,875.17	[illegible]	5,163.87	561,379.70		3,463,219.09
Total Net Profit before deducting Bond Interest and Income Taxes	1,543,176.82	1,249,425.09	11,026,883.59	411,310.23	1,415,982.35		17,472,791.41
Deduct Bond Interest	714,888.07	272,813.04	[illegible]	163,412.26	142,[illegible]		3,490,803.09
	828,288.75	976,612.05	[illegible]	247,[illegible]	[illegible]		13,9[illegible]
Deduct Income Taxes	100,027.97	73,143.28	557,161.84	11,902.49	74,[illegible]		925,823.38
Total Net Profit after deducting Bond Interest and Income Taxes	728,260.78	903,468.77	[illegible]	235,[illegible]	1,[illegible]		13,066,164.94
1931 -1935							
Net Profit on Sales	1,321,030.53	[illegible]	5,990,720.72	581,827.98	39,486.05	1,166,[illegible]	[illegible]
Deduct Interest on Loans	153,209.43	-	-	35,609.36	177,248.24	215,703.6[illegible]	721,122.30
Net Profit from Operations	1,167,821.10	[illegible]	5,990,720.72	546,218.62	137,762.19	940,392.91	12,016,239.22
Add Miscellaneous Income	732,942.63	[illegible]	[illegible]	7,050.44	342,[illegible]	295,175.68	4,324,314.95
Total Net Profit before deducting Bond Interest and Income Taxes	1,900,763.63	[illegible]	[illegible]	553,269.06	204,839.05	1,235,568.59	[illegible]
Deduct Bond Interest	403,305.63	[illegible]	1,353,[illegible]	304,369.99	115,527.49	931,133.08	4,416,602.21
	1,497,458.00	[illegible]	[illegible]	248,899.07	89,311.56	304,435.51	[illegible]
Deduct Income Taxes	28,113.68	[illegible]	[illegible]	[illegible]	46,815.00	178,246.25	1,70[illegible],889.83
Total Net Profit after deducting Bond Interest and Income Taxes	1,469,344.32	[illegible]	[illegible]	[illegible]	42,496.56	126,189.26	10,214,062.13
1926 -1935							
Total Net Profit before deducting Bond Interest and Income Taxes	3,443,940.45	[illegible]	[illegible]	964,579.29	[illegible]	[illegible]	33,813,345.58
Total Net Profit after deducting Bond Interest and Income Taxes	2,197,605.10	[illegible]	15,149,031.[illegible]	426,693.70	[illegible]	126,189.26	23,270,227.07
Total Income Tax	128,141.65	[illegible]	[illegible]	70,103.60	121,064.57	178,246.25	[illegible]
Mill Wages (including Mill Salaries)							32,576,523.00
1926 to 1930	[illegible],817,689.00	[illegible]	[illegible]	[illegible]	[illegible]	3,806,698.00	53,626,475.00
1931 - 1935	[illegible]	[illegible]	[illegible]	[illegible]	15,494,[illegible].00	5,806,698.00	[illegible]
1926 - 1935	[illegible]	[illegible]	[illegible]	[illegible]			

[illegible] figures as details of mill wages not submitted for all of these years.

[illegible] STATEMENT [illegible] WORKING FOR EACH FIVE YEAR PERIOD

[illegible] MILL [illegible] DIVI [illegible]

[illegible] YEAR [illegible] 1935 [illegible]

	[illegible] Years ended 30.[illegible].	[illegible] Years ended [illegible] 32.	[illegible]
1926 - 1930			
Net Profit on Sales	1,[illegible]96,744.6[illegible]	2,[illegible]31,[illegible]3.12..	$ 3,978,287.74
Deduct Interest on Loans	-	-	-
Net Profit from Operations	1,[illegible]96,744.[illegible]	2,881,5[illegible]3.12	3,978,287.74
Add Miscellaneous Income	[illegible]39,257.69	1[illegible],[illegible].97	363,583.66
Total Net Profit [illegible]	1,836,005.31	2,0[illegible],[illegible]66.09	4,341,871.40
Deduct Bond Interest	-	-	-
Deduct Income Taxes	59,176.19	3[illegible]7,[illegible]60.9[illegible]	4[illegible]8,437.12
Total Net Profit after deducting Bond Interest and Income Taxes	1,[illegible]76,8[illegible]9.12	2,6[illegible],6[illegible].14	3,[illegible],[illegible]4.[illegible]
1931 - 1935			
Net Profit on Sales	6,319,388.95	[illegible],993,1[illegible].65	9,312,495.60
Deduct Interest on loans	-	-	-
Net Profit from Operations	6,319,3[illegible]6.95	[illegible],9[illegible],[illegible]8.35	9,312,495.60
Add Miscellaneous Income	394,1[illegible]9.40	[illegible]8,[illegible]4.44	602,153.84
Total Net Profit before deducting Bond Interest and Income Taxes	6,713,[illegible]16.35	[illegible],[illegible]91,1[illegible].99	9,914,649.44
Deduct Bond Interest	-	-	-
Deduct Income Taxes	873,319.07	[illegible]03,94[illegible].58	1,376,361.65
Total Net Profit after deducting Bond Interest and Income Taxes	5,[illegible]40,197.[illegible]8	[illegible],698,290.51	8,538,287.79
1926 - 1935			
Total Net Profit before deducting Bond Interest and Income Taxes	8,0[illegible]9,921.66	6,206,999.18	14,256,520.84
Total Net Profit after deducting Bond Interest and Income Taxes	7,117,[illegible]86.40	5,436,6[illegible].63	12,453,722.05
Income Taxes 1926 - 1935	9[illegible],495.[illegible]6	870,[illegible]	1,[illegible],7[illegible].79
Mill Wages (including Mill Salaries).			
1926 - 1930	[illegible],183,833.07	4,[illegible]97,[illegible]20.27	6,861,053.34
1931 - 1935	9,487,596.07	6,976,[illegible].09	16,444,196.16
Total	11,[illegible]51,4[illegible]9.14	11,67[illegible],420.36	23,305,849.50

OPERATING RESULTS AND MILL WAGES NORMALIZED FOR EACH FIVE YEAR PERIOD

[illegible]

[illegible]

1926 -1930	ASSOCIATED TEXTILES	[illegible]	[illegible]	[illegible]	[illegible]	ALL COMPANIES
Net Profit on Sales		[illegible]	[illegible]	[illegible]	[illegible]	$ 2,935,639.19
Deduct Interest on Loans		[illegible]	[illegible]	7,476.47	[illegible]	[illegible]
Net Profit from Operations		[illegible]	[illegible]	445,790.48	[illegible]	2,852,769.31
Add Miscellaneous Income		147,[illegible]5.86	176.39	11,470.12	162,578.[illegible]	[illegible]
Total Net Profit before deducting Bond Interest and Income Taxes		[illegible]	[illegible]	[illegible]	[illegible]	3,021,617.43
Deduct Bond Interest		[illegible]	[illegible]	11,706.85	[illegible]	352,180.42
		[illegible]	[illegible]	[illegible]	[illegible]	2,669,437.01
Deduct Income Taxes		[illegible]	44,[illegible].35	37,493.68	[illegible]	228,721.76
Total Net Profit after deducting Bond Interest and Income Taxes		[illegible]	497,[illegible]1.32	411,[illegible]	[illegible]	2,440,[illegible]

1931 -1935						
Net Profit on Sales	979,947.78	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Deduct Interest on Loans	81,860.35	-	[illegible]	-	312,950.64	380,576.44
Net Profit from Operations	898,087.43	559,[illegible]	[illegible]	391,[illegible]	[illegible]	2,891,904.06
Add Miscellaneous Income	-	[illegible]	[illegible]	[illegible]	270,751.86	278,434.01
Total Net Profit before deducting Bond Interest and Income Taxes	[illegible]	765,412.60	708,[illegible]	[illegible]	3,356,574.59	3,170,338.87
Deduct Bond Interest	-	151,075.63	[illegible]	[illegible]	316,547.46	319,234.96
	898,087.43	[illegible]	[illegible]	400,377.[illegible]	3,038,027.13	[illegible]
Deduct Income Taxes	134,418.02	70,[illegible].00	83,[illegible].46	53,747.87	411,[illegible]	[illegible]
Total Net Profit after deducting Bond Interest and Income Taxes	763,669.41	[illegible]	469,[illegible]	[illegible]	2,626,314.51	2,432,969.89

* Except Louis Roessel & Co. as amount of wages was not submitted by this Company.

1926 -1935						
Total Net Profit before deducting Bond Interest and Income Taxes	[illegible]	1,695,346.29	1,408,359.36	[illegible]	6,31[illegible]	6,191,956.30
Total Net Profit after deducting Bond Interest and Income Taxes	[illegible]	1,407,[illegible]	965,655.90	764,089.[illegible]	5,017,[illegible]	4,[illegible],685.14
Income Taxes 1926-1935	134,418.02	15[illegible],106.82	127,350.81	91,041.55	650,351.23	646,955.78
Mill Wages (Including Mill Salaries) 1926 - 1930	-	3,267,812.00	940,321.00	635,249.00	6,096,733.00	6,695,362.00
1931 - 1935	1,863,297.00	2,822,418.00	1,869,819.00	1,236,371.00	9,766,555.00	10,879,548.00
Total	1,863,297.00	[illegible],090,230.00	[illegible] 10,840.00	1,871,620.00	15,865,[illegible].00	17,574,910.00

* Except Louis Roessel & Co. as amount of wages was not submitted by this Company.

OPERATING RESULTS AND MILL WAGES SUMMARIZED FOR THE FIVE YEAR PERIOD

WOOLLEN, [illegible] FARM DIVISION

PROFIT & LOSS SUMMARIES

1926-1930	BROOK WOOLLEN CO. OF SIMCOE	DOMINION WOOLLENS & WORSTEDS	PARIS WORSTED MILLS	[illegible] AGRICULTURAL	PATONS AND [illegible]	EXCHANGE [illegible] COMPANIES	ALL COMPANIES (EXCLUDING COMPANIES [illegible])	AYRES	KENWOOD MILLS	TOTAL AYRES AND KENWOOD MILLS
Net Profit on Sales	$ 434,090.88	$ 784,369.72	$ 63,499.24	$ 617,049.22	$ 269,073.22	$2,280,944.02	$2,582,163.50	$1,550,549.16	$ 806,197.70	$2,15[illegible],746.86
Deduct Interest on Loans	31,344.12	167,580.57	14,165.38	-	-	538,554.48	784,157.10	47,041.99	11,422.14	58,464.13
Net Profit from Operations	402,746.76	616,789.15	49,333.86	617,049.22	269,073.22	1,742,389.54	1,798,006.40	1,503,507.17	794,775.56	[illegible],298,282.73
Add Miscellaneous Income	38,514.40	182,337.83	-	40,536.53	24,414.60	348,263.61	399,772.08	106,071.98	33,436.38	139,508.33
Total Net Profit before deducting Bond Interest & Income Taxes ...	441,261.16	799,126.98	49,333.86	657,585.75	293,487.82	2,090,653.15	2,147,778.48	1,409,579.12	828,211.94	2,237,791.06
Deduct Bond Interest	-	275,666.43	-	225,714.70	-	225,714.70	234,142.20	-	-	-
	441,261.16	523,460.55	49,333.86	431,871.05	293,487.82	1,864,938.45	1,913,636.28	1,409,579.12	828,211.94	2,237,791.06
Deduct Income Taxes	34,407.54	59,219.04	939.04	8,385.77	38,895.81	143,429.88	158,088.20	110,082.04	62,965.87	173,047.91
Total Net Profit after deducting Bond Interest & Income Taxes ...	406,853.62	464,241.51	48,394.82	423,485.[illegible]	254,592.01	1,721,508.57	1,755,548.08	1,299,497.08	765,246.07	2,064,743.15
1931 - 1935										
Net Profit on Sales	502,227.51	1,078,077.84	102,590.67	570,060.94	1,360,733.14	3,501,857.66	4,479,101.80	1,222,968.28	891,779.92	2,114,748.50
Deduct Interest on Loans	2,043.49	143,683.21	6,268.11	-	-	409,961.00	758,010.89	4,521.23	4,312.78	8,834.01
Net Profit from Operations	500,183.82	1,221,761.05	96,322.56	570,060.94	1,360,733.14	3,091,896.66	3,721,082.91	1,218,447.05	887,467.14	2,105,914.49
Add Miscellaneous Income	75,099.68	27,976.61	62.50	102,723.52	49,327.24	527,230.85	672,919.15	187,008.53	70,868.45	257,876.98
Total Net Profit before deducting Bond Interest & Income Taxes ...	575,283.50	1,193,784.44	96,385.06	472,784.46	1,410,060.38	3,619,130.51	4,394,002.06	1,405,455.88	958,335.59	2,363,791.47
Deduct Bond Interest	-	288,930.50	-	219,306.00	-	219,306.00	277,313.40	-	-	-
	575,283.50	1,482,714.94	96,385.06	253,478.46	1,410,060.38	3,399,824.51	4,116,688.66	1,405,455.88	958,335.59	2,363,791.47
Deduct Income Taxes	83,047.78	16,[illegible]6.50	11,447.39	15,914.9[illegible]	235,561.75	487,746.43	594,748.95	197,570.93	134,299.70	331,870.63
Total Net Profit after deducting Bond Interest & Income Taxes ...	492,235.72	1,49[illegible],111.44	84,937.67	237,563.48	1,174,498.63	2,912,078.08	3,521,939.71	1,207,884.95	824,035.89	2,031,920.84
1926 - 1935										
Total Net Profit before deducting Bond Interest & Income Taxes ...	1,016,544.66	394,[illegible]	143,718.92	1,130,370.[illegible]	1,703,548.20	5,709,783.66	6,541,780.54	2,815,055.00	1,786,547.53	4,601,582.53
Total Net Profit after deducting Bond Interest & Income Taxes ...	899,089.34	[illegible]	133,[illegible]2.49	661,[illegible]48.7[illegible]	1,429,090.64	4,633,586.65	5,277,487.79	2,507,362.03	1,589,281.96	4,096,663.99
Income Taxes 1926 - 1935	117,455.32	75,615.[illegible]	[illegible]86.43	34,[illegible]5.75	274,457.54	431,176.31	762,837.15	307,652.97	197,265.57	504,91[illegible]
MILL Wages (including Mill Salaries)										
1926 - 1930	706,123.00	X 3,885,438.00	350,237.00	1,708,784.00	386,729.00	11,294,480.00	14,658,542.00	1,020,511.00	614,621.00	1,635,132.0[illegible]
1931 - 1935	820,4[illegible].00	4,8[illegible],380.00	385,362.00	1,667,[illegible].00	97[illegible],506.00	11,838,846.00	18,335,968.00	1,246,468.00	669,378.00	1,915,846.00
Total	1,526,54[illegible].00	8,711,[illegible].00	735,599.00	3,376,[illegible].00	1,37[illegible],235.00	23,133,296.00	33,014,530.00	[illegible],373.00	1,282,999.00	[illegible],550,[illegible]78.00

X Including Forbes Ltd. for 1926-7 (Guardian Woolens only for 1928)

These columns do not contain years of Kenwood Mills.

[illegible]

[illegible] DIVISION

PROFIT & LOSS STATEMENTS

1926-1930	MONTREAL KNITTING COMPANY	J.A.MOODIE STATIONERY	[illegible]	[illegible]	[illegible]	C.TURNBULL COMPANY	REPRESENTATIVE COMPANIES	[illegible] In DIVISION
Net Profit on Sales	$ 438,401.45	162,590.67	$2,776,817.22	$ 89,119.43	$ -	$ 146,333.16	[illegible]	$7,081,593.53
Deduct Interest on Loans.....	210,655.70	32,688.84	146,194.12	104,528.77	-	-	1,387,[illegible].16	1,116,007.72
Net Profit from Operations	227,745.75	129,901.83	2,630,623.10	15,409.34		146,333.16	5,396,[illegible].1	5,963,585.81
Add Miscellaneous Income	21,705.52	44,565.15	-	13,468.[illegible]		148,[illegible].5	469,723.54	510,368.85
Total Net Profit before deducting Bond Interest & Income Taxes	249,451.27	174,466.98	2,630,623.10	3,059.16		294,615.71	6,466,473.55	6,473,954.66
Deduct Bond Interest	-	103,365.53	540,000.00	100,627.59		-	1,276,[illegible].38	1,276,[illegible].38
	249,451.27	71,101.35	2,090,623.10	97,568.43		294,615.21	5,190,[illegible].37	5,197,[illegible]
Deduct Income Taxes	23,210.76	17,456.18	130,000.00	10,550.00		31,436.18	416,079.22	428,419.54
Total Net Profit after deducting Bond Interest and Income Taxes ...	226,240.51	53,645.17	1,960,623.1[illegible]	[illegible]		263,179.53	4,774,129.05	4,769,269.84

1931 -1935								
Net Profit on Sales	$ 375,254.15	75,064.95	1,979,181.55	63,870.00	$ 343,084.98	191,550.45	2,147,134.23	[illegible]
Deduct Interest on Loans	107,685.82	61,414.20	7,469.22	109,155.88	-	-	[illegible].07	519,607.47
Net Profit from Operations	267,570.93	136,479.15	1,971,682.33	45,285.89	343,084.98	191,550.45	2,380,547.18	[illegible]
Add Miscellaneous Income	14,746.25	14,353.75	117,314.[illegible]	25,[illegible]	[illegible]	[illegible].47	701,864.98	915,0[illegible]
Total Net Profit before deducting Bond Interest and Income Taxes	282,317.18	121,625.40	1,[illegible],996.[illegible]	[illegible],241.[illegible]	[illegible]	[illegible].32	3,082,412.16	[illegible]
Deduct Bond Interest.....	-	202,502.87	550,000.[illegible]	1[illegible],161.[illegible]	-	-	1,547,781.47	1,572,12[illegible].11
	282,317.18	324,128.27	1,[illegible],996.73	[illegible],403.[illegible]	436,[illegible].99	[illegible],515.32	1,534,630.69	1,785,374.38
Deduct Income taxes	38,765.69	-	152,000.[illegible]	6,[illegible].77	55,300.00	65,245.34	452,000.32	531,379.39
Total Net Profit after deducting Bond Interest and Income Taxes	243,551.49	[illegible],128.27	1,179,996.[illegible]	185,[illegible]	381,[illegible].99	256,269.98	1,082,630.37	1,253,994.99

1926 -1935								
Total Net Profit before deducting Bond Interest and Income Taxes	531,768.45	52,841.58	4,519,619.[illegible]	[illegible]	436,[illegible].99	616,131.03	9,548,885.71	9,831,449.15
Total Net Profit after deducting Bond Interest and Income Taxes	469,792.00	270,[illegible]	3,140,61[illegible]	[illegible].6	[illegible]	513,[illegible].51	5,856,759.42	5,[illegible],264.83
Income Taxes 1926 -1935	61,976.45	17,456.18	[illegible]	[illegible],45.77	[illegible]	[illegible],[illegible].52	868,079.54	959,798.93
Mill Wages (including Mill Salaries) 1926 - 1930	2,098,070.00	1,789,700.00	4,715,855.00	1,[illegible]10,594.00	-	843,155.00	35,717,415.00	36,897,679.00
1931 - 1935	3,741,938.00	1,337,631.00	7,[illegible],779.00	1,75[illegible],456.00	966,924.00	470,932.00	31,656,770.00	36,652,237.00
Total	[illegible]	3,127,331.00	16,[illegible]	3,[illegible]	966,9[illegible].00	1,314,087.00	67,[illegible]	73,549,916.00

OPERATING RESULTS AND FULL PAGE FINANCIAL POSITION FOR FIVE YEARS ENDED

HOSIERY DIVISION

PROFIT AND LOSS SUMMARIES

1926 - 1930	CANADIAN KNITWEARS HOSIERIES	COWAN HOSIERY	JULIUS KAYSER	MERCERIZE HOSIERY	WELDREST HOSIERY	REPRESENTATIVE COMPANIES (11)	ALL COMPANIES IN DIVISION
Net Profit on Sales	$ 1,225,041.98	$ 158,973.84	$1,806,840.99	$ 137,844.27	$ 155,181.59	$3,720,063.64	$3,605,598.59
Deduct Interest on Loans	8,210.04	-	-	2,374.68	85,358.14	340,671.37	419,365.71
Net Profit from Operations	1,217,831.94	158,973.84	1,806,840.99	135,469.59	69,823.45	3,379,392.27	3,187,211.88
Add Miscellaneous Income	19,507.69	9,036.95	7,[illegible]54.09	-	9,021.92	113,853.32	137,343.68
Total Net Profit before deducting Bond Interest and Income Taxes	1,237,339.63	149,936.89	1,814,295.08	135,469.59	78,845.37	3,493,245.59	3,324,555.53
Deduct Bond Interest	9,483.55	-	-	-	-	9,483.55	11,726.86
	1,227,856.08	149,[illegible]	1,814,295.08	135,469.59	78,845.37	3,483,762.04	3,312,828.65
Deduct Income Taxes	97,150.78	-	150,[illegible]54.47	6,052.34	6,851.62	289,644.85	307,683.59
Total Net Profit after deducting Bond Interest and Income Taxes	1,130,705.30	149,9[illegible]	1,663,440.61	129,417.25	71,993.75	3,194,117.78	3,005,145.06

1931 - 1935							
Net Profit on Sales	1,078,096.78	103,738.70	1,156,365.48	200,310.50	194,879.60	3,130,562.08	3,337,644.11
Deduct Interest on Loans	1,825.76	-	[illegible],705.29	3,184.36	62,748.96	254,294.88	573,619.57
Net Profit from Operations	1,076,271.02	103,738.70	1,152,660.19	197,126.14	132,130.64	2,876,267.20	2,754,044.54
Add Miscellaneous Income.....	98,840.97	34,234.12	55,[illegible]04.26	7,339.79	8,276.27	354,138.58	421,806.47
Total Net Profit before deducting Bond Interest and Income Taxes	1,175,111.99	137,972.82	1,207,[illegible]64.45	204,465.93	140,406.91	3,230,405.78	3,175,851.01
Deduct Bond Interest	-	-	-	-	-	-	7,500.00
	1,175,111.99	137,972.82	1,207,864.45	204,465.93	140,406.91	3,230,405.78	3,168,351.01
Deduct Income Taxes	163,016.35	24,582.82	201,[illegible]93.57	36,020.22	17,663.80	477,417.41	500,403.16
Total Net Profit after deducting Bond Interest and Income Taxes	1,012,095.66	113,390.00	1,006,270.88	168,445.71	122,743.11	2,752,988.37	2,667,947.85

1926- 1935 Net							
Total/Profit before deducting Bond Interest and Income Taxes	2,412,451.62	11,964.07	3,028,159.53	339,935.52	219,228.28	6,723,651.57	6,500,406.54
Total Net Profit after deducting Bond Interest and Income Taxes	2,142,800.96	36,5[illegible]	2,674,[illegible]1.49	297,862.96	194,736.86	5,947,10[illegible].1	5,673,092.91
Income Taxes 1926-1935	260,167.11	24,582.82	347,4[illegible]8.04	42,072.56	24,515.42	767,061.67	808,086.75
Mill Wages (including Mill Salaries) 1926 - 1930	1,237,222.00	208,440.00	3,258,9[illegible]8.00	388,376.00	770,780.00	8,702,476.00	10,506,171.00
1931 - 1935	1,677,627.00	665,103.00	3,577,4[illegible].00	730,221.00	1,315,590.00	11,742,626.00	14,304,127.00
Total	2,914,849.00	873,543.00	6,836,3[illegible].00	1,116,597.00	2,086,370.00	20,445,102.00	24,810,298.00

1992 - 1993

Net profit on Sales .....

Net profit from operations ....

Interest and income taxes ..

Total net profit after remaining [illegible]

1991 - 1992

Debent Interest on Loans .....

Net profit after deducting Debenture and income Taxes .....

	[illegible]	[illegible]	[illegible]	[illegible]
19[illegible]6 -1930				
Net Profit on Sales	[illegible]	[illegible]	[illegible]	$ 1,527,665.02
Deduct Interest on Loans	-	[illegible]	[illegible]	277,617.58
Net Profit from Operations	[illegible]	[illegible]	[illegible]	1,250,047.44
Add Miscellaneous Income	[illegible]	-	[illegible]	710,108.38
Total Net Profit before deducting Bond Interest and Income Taxes	580,649.00	35,1[illegible].71	[illegible]	1,960,155.82
Deduct Bond Interest	-	-	[illegible]	266,310.00
Deduct Income Taxes	[illegible]	1,000.00	[illegible]	144,685.35
Total Net Profit after deducting Bond Interest and Income Taxes	[illegible]	34,150.71	1,178,082.43	1,549,160.47
1931 - 1935				
Net Profit on Sales	13[illegible]	[illegible]	489,690.86	798,390.98
Deduct Interest on loans.....	-	[illegible]	178,943.07	233,276.49
Net Profit from operations	13[illegible]	[illegible]	310,747.79	565,114.49
Add Miscellaneous Income	[illegible]	-	363,907.78	396,598.41
Total Net Profit before deducting Bond Interest and Income Taxes	147,[illegible]	[illegible]	674,655.57	961,712.90
Deduct Bond Interest	-	-	217,471.56	217,471.56
Deduct Income Taxes	17,900.00	[illegible]4,662.51	45,848.92	91,106.11
Total Net Profit after deducting Bond Interest and Income Taxes	[illegible]9,648.00	[illegible]1,351.03	411,385.09	653,135.23
1926 - 1935				
Total Net Profit before deducting Bond Interest and Income Taxes	498,197.00	[illegible],164.25	[illegible]	2,921,[illegible]
Total Net Profit after deducting Bond Interest and Income Taxes	457,697.00	[illegible],501.74	1,[illegible],417.52	2,[illegible],[illegible]95.70
Income Taxes 1926 -1935	40,500.0[illegible]	[illegible],662.51	[illegible],951.33	[illegible],791.46
Salaries (including Bill Salaries)				
19[illegible]6 - 1930	1,082,091.[illegible]	[illegible]97,[illegible]14.00	2,[illegible]	4,1[illegible].[illegible]67.[illegible]
1931 - 1935	777,773.[illegible]	[illegible]66,[illegible]9.00	1,3[illegible],997.[illegible]	2,[illegible],[illegible]49.[illegible]
Total	1,859,864.00	[illegible]64,30[illegible].00	2,[illegible],9[illegible].00	7,1[illegible],415.[illegible]

Total net profit after deducting bond interest and income taxes	[illegible]	24,120.21	[illegible]

1931 - 1932

Net Profit from operations	[illegible]		
Add Miscellaneous Income	14,[illegible]		
Total Net Profit before interest			

SUMMARY OF EMPLOYEES, SALARIES AND WAGES

(as reported on Questionnaire Form #19)

for years 1930 -1936, Inclusive

PRIMARY AND INDUSTRIAL COTTONS DIVISION

	NUMBER OF EMPLOYEES				Office Mgmt. and Sales Salaries	Mill Wages and Salaries
	FACTORY		OFFICE, Mgmt. Sales, etc.	TOTAL		
	Under $1000.	Over $1000.				
30	14196	1645	214	16055	$ 795,302.34	10,482,857.45
31	12451	1643	219	14313	770,012.18	9,843,773.18
32	12810	1645	234	14689	744,951.82	9,818,581.44
33	12836	1579	227	14662	688,302.30	9,618,163.45
34	13556	1649	247	15452	737,421.25	10,442,419.83
35	14584	1654	258	16496	741,132.50	10,776,012.08
36	6905	744	134	7783	487,743.89	4,890,073.81

Companies included in above:

Hamilton Cotton Co.Ltd.
Goodyear Cotton Co. of Canada Ltd.
Canadian Cottons Ltd.
X Drummondville Cotton Co. Ltd.
Cornwall and York Cotton Mills Ltd.
Trent Cotton Co.Ltd.
Sherbrooke Cotton Company Ltd.
The Montreal Cottons Ltd.
Empire Cotton Mills Ltd.
Cosmos Imperial Mills Ltd. and J.Spencer Turner Co.Ltd.
X Dominion Textile Co.Ltd.
Dominion Fabrics Ltd.

X The 1936 figures are for the two Companies indicated only

SUMMARY OF EMPLOYEES, SALARIES AND WAGES

(as reported on Questionnaire Form #19)

for years 1930 -1936, Inclusive

REAL SILK DIVISION

NUMBER OF EMPLOYEES				Office Mgmt. and Sales Salaries	Mill Wages and Salaries
FACTORY Under $1000.	FACTORY Over $1000.	Office, Mgmt. Sales, Etc.	Total		
1479	329	288	2096	$ 477,050.02	$ 1,393,233.89
1477	255	250	1982	446,691.58	1,346,104.58
1582	254	270	2106	451,830.57	1,296,288.14
1681	224	264	2369	405,385.96	1,274,810.36
2345	238	283	2866	443,723.05	1,561,587.05
2173	250	289	2712	495,296.92	1,585,922.49

Companies included in above:

Belding-Corticelli Limited

Grout's Limited

Valleyfield Silk Mills

Riverside Silk Mills Limited

Bruck Silk Mills, Limited

SUMMARY OF EMPLOYEES, SALARIES AND WAGES

(as reported on Questionnaire Form #19)

for years 1930-1935, Inclusive

ARTIFICIAL SILK DIVISION

NUMBER OF EMPLOYEES				Office Mgmt. and Sales Salaries	Mill Wages and Salaries
FACTORY		Office, Mgmt. Sales, etc.	TOTAL		
Under $1000	Over $1000				
988	434	7	1429	$ 27,851.33	$ 972,389.62
1620	615	59	2294	195,307.29	1,380,274.81
2608	1049	66	3723	223,158.62	2,352,664.43
1181	475	6	1662	23,854.76	1,149,053.45
1356	676	61	2093	211,956.82	1,585,203.95
2537	1151	67	3755	235,811.58	2,734,257.40
1108	540	7	1655	25,230.96	1,264,217.43
1550	500	65	2115	229,724.38	1,538,894.80
2658	1040	72	3770	254,955.34	2,803,112.23
1321	340	9	1670	29,002.60	1,221,083.47
1870	478	70	2418	227,278.92	1,688,939.76
3191	818	79	4088	256,281.52	2,910,023.23
1446	713	10	2169	40,913.20	1,573,552.88
2123	605	73	2801	257,062.52	2,055,995.67
3569	1318	83	4970	297,975.82	3,629,548.55
1530	853	10	2393	38,813.01	1,768,692.86
2237	726	77	3040	271,510.64	2,598,561.89
3767	1579	87	5433	310,323.65	4,367,254.75

Companies included in above,

Courtaulds (Canada) Ltd.

Canadian Celanese Ltd.

SUMMARY OF EMPLOYEES, SALARIES AND WAGES

(as reported on Questionnaire Form #19)

for years 1930 - 1935, Inclusive

WOOLLENS DIVISION

YEAR	NUMBER OF EMPLOYEES: FACTORY Under $1000.	FACTORY Over $1000.	Office Mgmt. Sales, etc.	Total	Office Mgmt. and Sales Salaries	Mill Wages and Salaries
1930	2074	297	73	2444	$ 231,192.27	$ 1,757,515.51
1931	2109	284	72	2465	224,990.73	1,670,576.02
1932	3077	515	96	3689	205,063.63	2,573,064.14
1933	3192	562	95	3849	269,642.20	2,726,677.54
1934	3489	482	102	4073	280,746.09	2,718,903.25
1935	3661	576	110	4347	289,573.35	2,996,994.68
1936	937	126	33	1096	79,536.10	828,134.85

Companies included in above:

Paton & Baldwins, Limited,
Porritts & Spencer (Canada) Limited
York Knitting Mills, Limited
The Barrymore Cloth Co., Limited
Renfrew Textiles, Limited
The Paris Wincey Mills Co., Ltd.
Bates & Innes, Limited
The Brook Woollen Co. of Simcoe, Limited,
Paton Manufacturing Co. Limited
Dominion Woollens & Worsteds, Limited
Field Brothers, Limited.

[illegible]

SUMMARY OF EMPLOYEES, SALARIES AND WAGES

(as reported on Questionnaire Form #19)

for years 1930-1938, Inclusive

WOOLLENS AND PAPER MAKERS' FELTS DIVISION

	NUMBER OF EMPLOYEES					
	FACTORY		Office Mgmt. Sales, Etc.	Total	Office Mgmt. and SALES Salaries	Mill Wages and Salaries
	UNDER $1000.	OVER $1000.				
30	132	37	19	188	$ 66,016.42	$ 132,848.25 (Kenwood)
31	121	38	20	179	68,984.39	133,159.00
	284	46	15	345	83,749.45	238,610.39
	405	84	35	524	152,733.84	371,769.39
32	118	28	20	166	68,435.00	123,693.05
	259	47	16	322	85,857.20	235,415.09
	377	75	36	488	154,292.20	359,108.14
33	127	35	19	181	66,870.00	135,486.40
	254	61	16	331	73,192.60	240,189.43
	381	96	35	512	140,062.60	375,675.83
34	145	27	18	190	69,460.00	127,255.55
	285	63	19	367	69,140.61	263,784.11
	430	90	37	557	138,600.61	391,039.66
35	132	43	18	193	69,940.00	149,785.00
	283	64	19	366	71,095.15	268,450.44
	415	107	37	559	141,035.15	418,235.44

[illegible]

Companies included in above:

Kenwood Mills Ltd.

Ayers Ltd.

SUMMARY OF EMPLOYERS, SALARIES AND WAGES

(as reported on Questionnaire Form #19)

for years 1930 -1935, Inclusive

KNIT GOODS DIVISION

NUMBER OF EMPLOYEES					
FACTORY		Office, Mgmt. Sales, Etc.	Total	Office Mgmt and Sales Salaries	Mill Wages and Salaries
Under $1000.	Over $1000.				
5036	816	190	6042	$ 539,302.56	$4,786,411.15
2904	442	139	3485	341,863.04	2,678,070.97
2942	458	133	3533	348,054.91	2,542,957.46
2972	413	139	3524	369,447.67	2,527,168.88
3163	430	156	3749	402,571.88	2,631,209.19
4136	766	223	7127	565,269.17	3,035,665.23

Companies included in above :

The Schofield Woollen Co.Ltd.
Joseph Simpson Son's Ltd.
Zimmerknit Co. Ltd.
Harvey Knitting Co.Ltd.
J.R.Moodie Co.Ltd.
Newlands and Co.Ltd.
The Monarch Knitting Co. Ltd.
Grover Knitting Mills Ltd.
The Eaton Knitting Co.Ltd.
Nova Scotia Textiles Ltd.
Penman's Ltd.
Atlantic Underwear,Ltd.

	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]

SUMMARY OF EMPLOYEES, SALARIES AND WAGES

(as reported on Questionnaire Form #19)

for years 1930 - 1935, Inclusive

HOSIERY DIVISION

Year	NUMBER OF EMPLOYEES				Office Mgmt. and Sales Salaries	Mill Wages and Salaries
	FACTORY		Office, Mgmt. Sales, Etc.	Total		
	Under $1000.	Over $1000.				
1930	610	134	4	748	$ 17,000.00	$ 552,153.14
1931	1041	192	29	1262	64,722.70	818,335.38
1932	1754	354	27	2135	59,973.58	1,481,339.91
1933	1706	351	45	2102	106,259.04	1,396,658.91
1934	1894	409	43	2346	114,006.26	1,652,617.56
1935	1973	524	45	2542	116,314.80	1,816,028.56

Companies included in above:

The Clinton Knitting Co., Ltd.
Hosiers, Ltd.
Julius Kayser & Co., Ltd.
Supersilk Hosiery Mills, Ltd.
Toronto Hosiery Co., Ltd.
Waldrest Hosiery, Ltd.

SUMMARY OF EMPLOYEES, SALARIES AND WAGES

(as reported on Questionnaire Form #19)

for years 1930-1935, Inclusive

CARPET DIVISION

	NUMBER OF EMPLOYEES				Office Mgmt. and Sales Salaries	Mill Wages and Salaries
	FACTORY		Office, Mgmt. Sales, Etc.	Total		
	UNDER $1000.	Over $1000.				
[illegible]	763	511	128	1202	$ 253,900.07	$ 929,588.78
[illegible]	765	170	103	1038	227,573.53	689,404.52
[illegible]	678	99	97	874	202,894.28	480,480.11
[illegible]	646	92	106	844	176,168.88	461,592.23
[illegible]	664	121	114	899	190,978.53	549,150.90
[illegible]	665	134	106	905	198,047.63	563,032.75

Companies included in above:

Brinton - Peterboro Carpet Co.,Ltd.

The Toronto Carpet Manufacturing Co.,Ltd.

Harding Carpets Ltd.

Companies included in the above:

[illegible] Ltd.

[illegible], Limited.

SUMMARY OF EMPLOYEES, SALARIES AND WAGES

(as reported on Questionnaire Form #19)

for years 1930 -1935, Inclusive

[illegible]

NUMBER OF EMPLOYEES				Office Mgmt. and Sales Salaries	Mill Wages and factory Salaries
FACTORY UNDER $1000.	OVER $1000.	Office Mgmt. Sales, Etc.	Total		
					$ 317,748.60
				$ 64,469.94	76,288.99
				64,469.94	394,037.59
			369		301,990.35
		26	97	68,266.69	71,797.13
		26	466	68,266.69	373,787.48
274	77		351		295,159.50
49	21	25	95	53,465.68	67,114.70
323	98	25	446	53,465.68	362,274.20
280	62		342		272,289.85
53	16	26	95	50,409.93	60,601.70
333	78	26	437	50,409.93	332,891.55
284	76		360		328,446.60
59	18	26	103	50,842.50	67,235.18
343	94	26	463	50,842.50	395,681.78
298	89		387		323,245.19
63	19	26	108	43,393.25	74,689.35
361	108	26	495	43,393.25	397,934.54

Companies included in the above:

The Canadian Spool Cotton Company Ltd.

Cotton Threads, Limited.

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

REPRESENTATIVE COMPANIES - HOSIERY DIVISION

SUMMARY OF OPERATIONS

1926 to 1928 Inclusive

		Percentage to Sales
Sales	$ 69,753,103.96	100.0
Gross Profit before Depreciation	17,482,334.07	25.1
Gross Profit after Depreciation	14,472,073.77	20.7
Net Profit on Sales	6,628,723.10	9.5
Deduct Interest on Loans	589,552.42	9
	6,039,180.67	8.6
Add Miscellaneous Income	411,945.92	6
Total Net Profit	6,451,126.60	9.2
Deduct		
Bond Interest	9,483.55	.0
Income Taxes	712,418.85	1.0
	721,902.40	1.0
Total Net Profit after Bond Interest and Income Taxes	5,729,224.20	8.2
Deduct		
Dividend - Preferred	115,867.33	1
Dividend - Common	3,126,943.08	4.5
	3,242,810.41	4.6
Balance carried to Surplus	2,486,413.79	3.6

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

REPRESENTATIVE COMPANIES - HOSIERY DIVISION

(including eight Companies which filed returns for the full ten years and three which commenced business since 1926.)

SUMMARY OF OPERATIONS

1926 to 1935 Inclusive.

		Percentage to Sales
Sales	$ 76,528,966.53	100.0
Gross Profit before Depreciation	18,766,036.95	24.6
Gross Profit after Depreciation	15,307,980.00	20.2
Net Profit on Sales	6,850,625.72	9.1
Deduct Interest on Loans	594,966.25	.8
	6,255,659.47	8.3
Add Miscellaneous Income	467,991.90	.6
Total Net Profit	6,723,651.37	8.9
Deduct		
Bond Interest	9,485.55	.0
Income Taxes	767,061.67	1.0
	776,545.22	1.0
Total Net Profit after Bond Interest and Income Taxes	5,947,106.15	7.9
Deduct		
Dividends - Preferred	148,481.14	.2
Dividends - Common	3,132,223.59	4.2
	3,280,704.73	4.4
Balance carried to Surplus	2,666,301.42	3.5

ROYAL COMMISSION ON [illegible]

[illegible]

(including eight Commissioners which filled [illegible] ten years and three which served [illegible] since 1968.)

[illegible]

1966 to 1 [illegible] 1 [illegible]

Miscellaneous Income	407,112.20
Total Net Profit after Bond Interest and Income Taxes	5,942,120.12
Dividends - Common	5,157,120.00

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

REPRESENTATIVE COMPANIES - WOOLLENS DIVISION

SUMMARY OF OPERATIONS

1926 to 1935 Inclusive

		Percentage to Sales
Sales	$ 93,582,794.60	100.0
Gross Profit before Depreciation...	14,966,582.20	16.0
Gross Profit after Depreciation ...	12,500,483.91	13.4
Net Profit on Sales	5,782,801.68	6.2
Deduct Interest on Loans	948,515.48	1.0
	4,834,286.20	5.2
Add Miscellaneous Income	875,497.46	.9
Total Net Profit	5,709,783.66	6.1
Deduct		
Bond Interest	445,020.70	.5
Income Taxes	631,176.31	.7
	1,076,197.01	1.2
Total Net Profit after Bond Interest and Income Taxes	4,633,586.65	4.9
Deduct		
Dividends - Preferred	921,411.00	1.0
Dividends - Common	1,141,520.00	1.2
	2,062,931.00	2.2
Balance carried to Surplus	2,570,655.65	2.7

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

CARPET DIVISION

SUMMARY OF OPERATIONS

1926 to 1935 Inclusive

		Percentage To Sales
Sales	20,423,987.07	100.0
Gross Profit before Depreciation	7,074,567.89	23.3
Gross Profit after Depreciation	6,240,772.76	20.5
Net Profit on Sales	2,326,056.00	7.6
Deduct Interest on Loans	510,893.07	1.6
Profit	1,815,162.93	6.0
Add Miscellaneous Income	1,106,706.79	3.6
Total Net Profit	2,921,869.72	9.6
Deduct		
Bond Interest	483,781.56	1.6
Income Taxes	235,791.46	.8
Net Profit after Bond Interest and Income Taxes	719,573.02	2.4
Total Net Profit after Bond Interest and Income Taxes	2,202,296.70	7.2
Deduct		
Dividends - Preferred	462,240.00	1.5
Dividends - Common	856,151.00	2.8
	1,318,391.00	4.3
Balance carried to Surplus	883,905.70	2.9

Profit on Sales	$,[illegible],[illegible]0.00
Net Profit after Bond Interest and Income Taxes	$,[illegible],[illegible]0.10
Dividends - Common	[illegible]

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

REPRESENTATIVE COMPANIES - KNIT GOODS DIVISION

SUMMARY OF OPERATIONS

1926 to 1935 Inclusive

		Percentage to Sales
Sales	$ 254,959,131.51	100.0
Gross Profit before Depreciation ..	42,429,276.77	16.6
Gross Profit after Depreciation ...	36,198,835.35	14.2
Net Profit on Sales	10,231,770.62	4.0
Deduct Interest on Loans	1,824,475.23	.7
	8,377,295.39	3.3
Add Miscellaneous Income	1,171,590.32	.4
Total Net Profit	9,548,885.71	3.7
Net Profit	[illegible]	[illegible]
Deduct		
Bond Interest	2,824,046.75	1.1
Income Taxes	868,079.54	.3
	3,692,126.29	1.4
Total Net Profit after Bond Interest and Income Taxes	6,856,759.42	2.3
Net Income Taxes	[illegible]	[illegible]
Deduct		
Dividends - Preferred	1,704,888.85	.7
Dividends - Preferred	[illegible]	[illegible]
Dividends - Common	4,189,676.50	1.6
	5,894,565.35	2.3
Balance carried to Surplus	37,805.93	.0

1926 to 1929 inclusive

Lit before Depreciation ..	[illegible]
Lit after Depreciation ...	[illegible]

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

REPRESENTATIVE COMPANIES - REAL SILK DIVISION

SUMMARY OF OPERATIONS

1926 to 1935 Inclusive

		Percentage to Sales
Sales	$ 84,029,815.79	100.0
Gross Profit before Depreciation ...	17,962,248.85	21.4
Gross Profit after Depreciation	15,282,186.57	18.2
Net Profit on Sales	6,260,638.80	7.4
Deduct Interest on Loans	375,856.11	.4
	5,884,782.69	7.0
Add Miscellaneous Income	433,329.87	.5
Total Net Profit	6,318,112.56	7.5
Deduct		
Bond Interest	670,727.88	.8
Income Taxes	630,381.23	.7
	1,301,109.11	1.5
Total Net Profit after Bond Interest and Income Taxes	5,017,003.45	6.0
Deduct		
Dividends - Preferred	673,561.75	.8
Dividends - Common	1,988,694.17	2.4
	2,662,275.92	3.2
Balance carried to Surplus	2,354,727.53	2.8

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

WOOLLENS AND PAPER MAKERS' PULTS DIVISION

SUMMARY OF OPERATIONS

1926 to 1935 Inclusive

		Percentage to Sales
Sales	$ 25,488,548.67	100.0
Gross Profit before Depreciation	10,286,864.18	40.7
Gross Profit after Depreciation	8,625,251.48	33.9
Profit before Depreciation ...		
Net Profit on Sales.....	4,271,495.36	16.8
Profit after Interest		
Deduct Interest on Loans	67,298.14	.3
Interest on Loans	4,204,197.22	16.5
Add Miscellaneous Income	397,385.31	1.6
Total Net Profit	4,601,582.53	18.1
Deduct Income Taxes	504,918.54	2.0
Total Net Profit after Income Taxes ..	4,096,663.99	16.1
Deduct		
Dividends - Common	1,509,801.31	5.9
Net Profit after Interest and Income Taxes		
Balance carried to Surplus	2,586,862.68	10.2
Balance carried to Surplus	$ [illegible]	[illegible]

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

PRIMARY AND INDUSTRIAL COTTONS DIVISION

SUMMARY OF OPERATIONS

1926 to 1935 Inclusive

		Percentage to Sales
Sales	$ 425,387,254.83	100.0
Gross Profit before Depreciation ...	72,326,300.66	17.0
Gross Profit after Depreciation	46,659,575.22	11.0
Net Profit on Sales	28,846,612.51	6.8
Deduct Interest on Loans	1,484,293.43	4
Net Profit	27,362,319.08	6.4
Add Miscellaneous Income	8,221,093.14	1.9
Total Net Profit	35,583,412.22	8.3
Deduct		
Bond Interest	9,000,202.49	2.1
Income Taxes	2,680,528.00	.6
	11,680,730.49	2.7
Total Net Profit after Bond Interest and Income Taxes	23,902,681.73	5.6
Deduct		
Dividends - Preferred	6,915,984.76	1.6
Dividends - Common	16,592,211.37	3.9
	23,508,196.13	5.5
Balance carried to Surplus	$ 394,485.60	.1

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

ARTIFICIAL SILK DIVISION

SUMMARY OF OPERATIONS

1926 to 1935 Inclusive

		Percentage to Sales
Sales	$ 70,193,501.68	100.0
Gross Profit before Depreciation ..	23,832,225.54	34.0
Gross Profit after Depreciation ...	17,977,795.42	25.6
Net Profit on Sales	13,290,762.34	18.9
Add Miscellaneous Income	965,737.50	1.4
Total Net Profit	14,256,520.84	20.3
Deduct Income Taxes	1,802,798.79	2.6
Total Net Profit after Bond Interest and Income Taxes	12,453,722.05	17.7
Deduct		
Dividends - Preferred	4,976,900.00	7.1
Dividends - Common	745,000.00	1.0
	5,721,900.00	8.1
Balance carried to Surplus	6,731,822.05	9.6

ROYAL COMMISSION ON THE TEXTILE INDUSTRY

THREAD DIVISION

SUMMARY OF OPERATIONS

1926 to 1935 Inclusive

		Percentage to Sales
Sales	$ 25,466,900.11	100.0
Gross Profit before Depreciation	8,623,465.65	33.9
Gross Profit after Depreciation	8,241,142.13	32.4
Net Profit on Sales	3,652,095.19	14.3
Deduct Interest on Loans	69,710.04	.0
	3,582,385.15	14.1
Add Miscellaneous Income.....	86,970.53	.3
Total Net Profit	3,669,355.68	14.4
Deduct		
Bond Interest	8,998.07	.0
Income Taxes	381,899.74	1.5
	390,897.81	1.5
Total Net Profit after Bond Intetest and Income Taxes	3,278,457.87	12.9
Deduct		
Dividends - Preferred	158,161.49	.6
Dividends - Common	3,066,837.50	12.1
	3,224,998.99	12.7
Balance Carried to Surplus	53,458.86	.2

COTTON DIVISION

EXECUTIVE AND MANAGEMENT

Salaries of $5000 and over
as reported in questionnaire

CANADIAN COTTONS LTD.

		$5000 up to $9,999		$10,000 to $19,999		$20,000 to $29,999		$30,000 to $39,999		$40,000 to $50,000		TOTAL
1926	11	74,583			1	28,500					12	103,083
1927	10	6[illegible],100			1	25,500					11	95,600
1928	8	3[illegible],000			1	3[illegible],000					9	95,000
1929	7	49,225	1	12,000	1	22,000	1	31,[illegible]			9	85,225
1930	6	40,500	1	12,000	1	25,500					8	78,000
1931	7	4[illegible],565	1	1[illegible],500	1	23,500					9	86,565
1932	7	45,000	1	12,500	1	28,500					9	86,000
1933	4	27,286	1	12,375	1	23,625					6	63,286
1934	4	23,030	1	15,765	1	20,015					6	72,810
1935	4	28,396	1	16,650	1	29,150					6	74,196

DOMINION TEXTILES LTD.

													Chg'd, sub sidiary	Chg'd. D.T.Co.	Directors Fees.
1927	21	134,32[illegible]	6	76,900	1	25,000			1	50,000		286,32[illegible]		28[illegible],[illegible]	7,[illegible]
1928	24	1[illegible]7,645	6	77,475	1	25,000			1	50,000		31[illegible],[illegible]		31[illegible],[illegible]	7,[illegible]
1929	23	1[illegible],[illegible]30	6	9[illegible],1[illegible]6	1	[illegible]5,[illegible]0			1	50,000		30[illegible],34[illegible]		30[illegible],34[illegible]	8,[illegible]
1930	26	1[illegible],395	6	81,793.68	1	25,000			1	50,000		3[illegible],[illegible].68	3,200	32[illegible],[illegible]43.68	[illegible],7[illegible]
1931	26	16[illegible],355	6	8[illegible],125	1	25,000			1	50,000		32[illegible],[illegible]00	3,200	3[illegible],[illegible]80	[illegible],[illegible]
1932	22	1[illegible],7[illegible]	7	9[illegible],556.25	1	22,500			1	42,500		[illegible],[illegible]1.25	11,430	[illegible]7,561.[illegible]	7,[illegible]
1933	20	1[illegible],747.60	6	74,[illegible]06.25	1	20,000	1	35,000				[illegible],75[illegible].85	9,075	34[illegible],6[illegible].8[illegible]	[illegible],73[illegible]
1934	20	1[illegible],0[illegible].27	6	7[illegible],584.37	1	[illegible],[illegible]14.46	1	39,11[illegible].54				257,[illegible]31.84	6,975	26[illegible],[illegible]6.84	[illegible],[illegible].90
1935	22	14[illegible],318.70	7	97,[illegible].50	1	21,675						[illegible],[illegible].[illegible]	4,500	247,[illegible].[illegible]0	10,[illegible]
1936	22	146,393.70	6	[illegible]0,096.50	1	21,675						24[illegible],[illegible].30	7,400	246,985.20	10,[illegible]

MONTREAL COTTONS

							D.T.CO	
1926	7	38,480	1	11,400	1	26,000	75,920	75,920
1927	6	38,900	1	11,400	1	25,000	71,300	71,300
1928	5	2[illegible],000	1	13,791.59	1	25,000	67,791.59	67,791.59
1929	5	2[illegible],000	1	12,500	1	26,[illegible]0	66,500	66,500
1930	5	[illegible],[illegible]00	1	12,500	1	22,666	63,486	63,486
1931	6	3[illegible],[illegible]00	3	37,500			71,300 8,230	79,530
1932	7	41,300	3	33,750			75,050 5,875	80,925
1933	5	[illegible]0,2[illegible]4.9[illegible]	2	22,362.48			52,917.40 6,075	58,992.40
1934	5	37,865	1	10,800			48,665 4,500	53,165
1935	6	33,[illegible]90	1	10,800			44,090 7,400	51,490

COTTON DIVISION

EXECUTIVE REMUNERATION

SALARIES OF $5000.00 AND OVER
AS REPORTED IN QUESTIONNAIRE

TARASSO COTTON CO.

		$5000 up to $10,000	Up to $20,000	Up to $30,000	Up to $40,000	Up to $50,000	Over $50,000	TOTAL
1930	8	46,015.18	4 45,[illegible]86.66		1 31,800			1[illegible]5,191.18
1931	8	47,4[illegible].90	3 36,[illegible]	1 26,[illegible]				111,12[illegible].90
1932	10	6[illegible].15	1 1[illegible]1.86	1 2[illegible].92				9[illegible],[illegible]4.92
1933	8	47,[illegible]4.36	1 19,301.35	1 2[illegible]				[illegible],[illegible].70
1934	13	7[illegible].37	1 10,[illegible].19	1 2[illegible],5[illegible]				111,7[illegible]1.46
1935	11	68,479.77	1 10,1[illegible]	1 21,050				[illegible],569.77

COSMOS IMPERIAL MILLS LTD. AND J. SPENCER TURNER

1927	4	28,350						28,350
1928	3	22,050						[illegible],050
1929	4	27,10[illegible].50		1 29,717.50				56,[illegible]
1930	4	31,050			1 35,150			66,200
1931	3	26,947.56	1 23,130.04					44,277.60
1932	3	18,992.49	1 21,307.36					4[illegible],7[illegible].85
1933	2	11,798.68	1 20,111.26					31,[illegible].94
1934	2	12,949.72	1 22,306.12					35,[illegible].84
1935	2	13,151.24	1 20,747.09					33,[illegible].33

HAMILTON COTTON CO.

1927	----			
1928	4	21,400	2 36,600	58,000
1929	2	14,200	2 36,600	5[illegible],800
1930	2	14,000	2 36,600	[illegible],600
1931	2	13,185.35	2 34,500	47,[illegible]85.25
1932	1	7,500	2 33,000	4[illegible],[illegible]
1933	1	7,111.26	2 27,850	[illegible],[illegible].26
1934	1	8,[illegible]33.27	2 30,100.06	[illegible],[illegible].33
1935	1	8,6799.94	2 30,100.06	[illegible],7[illegible]

DOMINION FABRICS

No one over $5000.00

GOODYEAR COTTON CO.

Supervision taken care of by Goodyear Tire Co.

BRO AD SILK DIVI ION

Executive and Management

Salaries of $5000 and over
as reported in questionnaire

ASSOCIATED TEXTILES - (including Rayons and Ultra)

		$5000 and up to $10,000		Up to $20,000		Up to $30,000		Up to $40,000		Up to $50,000	Over $50,000	TOTAL	Management Fees	
1930	4	27,042.59										27,042.59		27,042.59
1931	4	14,773.27	2	33,385.92								48,159.19		48,159.19
1932	3	19,056.47	1	10,346.35	1	27,600.01						57,002.83	40,600	97,602.83
1933	2	14,457.79	1	12,[illegible].37			1	33,986.80				60,547.46	35,[illegible]	95,[illegible].46
1934	3	20,300.10	1	15,153.37			1	30,584				66,037.77	36,000	102,037.77
1935	3	17,300	1	12,867.30			1	32,533.58				62,700.58		62,700.58

BELDING CORTICELLI

1926	9	56,172.72	1	12,796.70	[illegible] to [illegible] per annum							68,969.42		
1927	5	30,283.39	3	37,126.19								67,409.88		
1928	6	37,556.38	3	42,775.82								80,332.20		
1929	7	44,077.67	3	49,649.02								93,726.69		
1930	8	43,705.48	3	40,820.93								89,526.41		
1931	9	52,479.03	1	10,700								63,179.03		
1932	8	43,099.61	1	13,400								56,499.61		
1933		18,585.13	1	11,775								30,360.13		
1934	5	28,860	1	12,000								40,860		
1935	6	33,780	1	15,200								48,980		
			4	[illegible]										
			4	[illegible]										

BRUCE SILK MILLS

1929	1	7,354.54										7,354.54		
1930	1	7,840.91										7,840.91		
1931	2	13,675										13,675		
1932	3	19,017.27										19,017.27		
1933	2	14,277.28										14,277.28		
1934	3	19,777.27										19,777.27		
1935	1	6,450	1	10,327.27								16,777.27		

BROUTS LTD.

1926			1	13,455.49								13,455.49		
1927	1	5838.81	1	17,943.06								[illegible],181.87		
1928	1	6660.70			1	25,053.51						31,714.21		
1929	1	6375.85			1	23,629.26						30,005.11		
1930	2	15481.22										15,481.22		
1931	1	6217.30			1	22,836.43						29,[illegible].73		
1932	4	23,37[illegible].44										23,[illegible].44		
1933	4	25,881.52										25,[illegible].52		
1934	4	25,645.32										25,[illegible].32		
1935	3	21,181.36	1	13,070								34,181.36		

BRITISH AMERICAN SILK MILLS

1934	2	15,200										15,200		
1935	2	10,800										10,800		
1936	2	14,400										14,400		

BROAD SILK DIVISION

Executive and Management

Salaries of $5000 and over
as reported in Questionnaire

CONSOLIDATED SILK MILLS

	$5000 and up to $10,000	Up to [illegible]	Up to [illegible]	Up to [illegible]	Over [illegible]	TOTAL
1930	[illegible]	[illegible]	[illegible]	[illegible]		14,400
1931	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
1932	[illegible]	[illegible]	[illegible]	[illegible]		30,189.95
1933	[illegible]	[illegible]	[illegible]	[illegible]		44,[illegible].55
1934	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
1935	[illegible]	[illegible]	[illegible]	[illegible]		35,000

DOMINION SILK MILLS

1928 - 35 1 only - 4080.00 to 5200.00 per annum [illegible].

RIVERSIDE SILK MILLS

1930	4	32,000				32,000
1931	4	32,000				32,000
1932	4	31,400				31,400
1933	4	32,000				32,000
1934	1	6,000	4	40,000		46,000
1935			4	40,000		40,000

ART SILK DIVISION

Executive and Management

Salaries of $5000 and over
as reported in questionnaire

CANADIAN CELANESE

		$5000 and up to $10,000		Up to $20,000		Up to $30,000		Up to $40,000		Up to $50,000		Over $50,000	TOTAL
1928	5	41,523.85	5	60,474.92									101,99[illegible].77
1929	3	18,9[illegible]9.56	8	9[illegible],[illegible]94.58	1	20,000							1[illegible],[illegible].94
1930	9	56,[illegible]9.66	8	95,[illegible]	1	[illegible]2,500							17[illegible],[illegible].50
1931	10	59,175.53	9	11[illegible],[illegible].5[illegible]	1	25,[illegible].33							197,1[illegible].38
1932	13	74,900.80	9	1[illegible]4,510.69	1	[illegible]7,[illegible]00							[illegible],011.49
1933	13	72,79[illegible].38	7	8[illegible],[illegible]0	2	43,[illegible].78							217,175.16
1934	1[illegible]	78,945.07	8	11[illegible],715	2	4[illegible],7[illegible].29							247,[illegible]9[illegible].36
1935	18	113,276.20	8	12[illegible],140	1	25,410.05	1	35013.54					294,45[illegible].79

COURTAULDS

							1	37,72[illegible].74					4[illegible], 7[illegible].74
1926	2	11,550			1	[illegible]8,9[illegible]2.55							4[illegible],4[illegible].05
1927	2	13,500					1	33,799.38					65,971.80
1928	4	32,172.22											5[illegible],7[illegible].50
1929	3	21,09[illegible].76	3	32,704.74									44,4[illegible]5.75
1930	3	21,0[illegible].83	2	2[illegible],[illegible].3[illegible]									4[illegible],407.55
1931	3	22,510.78	2	24,[illegible]36.77									4[illegible],[illegible].3
1932	3	23,012.93	2	24,759.13									[illegible],[illegible].34
1933	4	29,87[illegible].60	2	24,[illegible]49.04									70,[illegible]3.48
1934	3	16,250	4	34,[illegible]46.48									6[illegible],[illegible]4.11
1935	4	26,687.41	3	39,646.80									

WOOLLEN DIVISION

Executive and Management

Salaries of $5000 and over as reported in questionnaire

		$5000 and up to $10,000		Up to $20,000	Up to $30,000	Total
BROOK WOOLLEN CO.						
1926	6	40,586.73	1	11,[illegible]		51,[illegible].73
1927	6	32,800	1	10,[illegible]		42,[illegible]
1928	5	32,800	1	11,[illegible]		44,[illegible]
1929	5	32,240	1	10,[illegible]		42,240
1930	3	32,300	1	13,[illegible]		46,300
1931	5	32,800	1	1[illegible],750		45,[illegible]
1932	5	32,800	1	1[illegible],[illegible]		45,[illegible]
1933	5	32,535.27	1	16,[illegible]7.71		4[illegible],[illegible].98
1934	6	38,041.36	1	11,7[illegible].40		4[illegible],[illegible].76
1935	6	38,371.44	1	11,7[illegible].40		50,[illegible].44
DOMINION WOOLLENS & WORSTEDS						
1929	6	42,433.25	1	20,000		[illegible],433.25
1932	4	25,469.14	2	30,000		5[illegible],[illegible].14
1933	3	17,[illegible].29	1	13,[illegible]		3[illegible],[illegible].9
1934	4	20,416.6[illegible]	1	12,[illegible]		[illegible],[illegible].60
1935	3-1/3	17,666.65	1	18,0[illegible]0		35,666.65
PARAS WINCEY MILLS						
1926-1928	1	5,000		15,000		20,000
1929-1936	1	5,000		13,000		18,[illegible]
PATON MFG. CO						
1927-1928	1	6,500	1	15,000		21,500
1929-1930	1	7,500	1	15,000		2[illegible],[illegible]
1931	2	15,700	1	16,000		2[illegible],[illegible]
1932	2	13,300	1	1[illegible],000		2[illegible],[illegible]
1933	2	12,300	1	13,000		2[illegible],[illegible]
1934-1936	2	13,300	1	14,000		2[illegible],[illegible]
PATONS & BALDWINS						
1929	1	9,985.34				[illegible],[illegible].34
1930	2	14,599.94				14,[illegible]9.94
1931	2	10,383.28	1	10,000		[illegible],[illegible].28
1932	2	11,[illegible]	1	10,000		[illegible],[illegible]
1933	3	17,764.08				17,764.08
1934	3	18,020				1[illegible],[illegible]
1935	3	1[illegible],879.50				1[illegible],[illegible].50
1936	3	20,879.50				[illegible],79.50

WOOLLEN DIVISION

EXECUTIVE MANAGEMENT

SALARIES OF $5000 AND OVER
AS REPORTED BY THE FIRMS

		$5000 and up to $15,000	Up to $20,000	Up to $30,000	TOTAL
BARRYMORE CLOTH CO.					
1926	3	21,621.65			21,621.65
1927	5	35,133.96			35,13[illegible].96
1928	4	[illegible],[illegible]0.20			[illegible],[illegible].20
1929	1	8,[illegible]00			8,[illegible]
1930	1	7,700			7,700
1931	1	5,649.21			5,[illegible].21
1932	2	13,474.22			13,474.22
1933	2	12,123.22			12,1[illegible].22
1934	1	5,4[illegible].37			5,4[illegible].37
1935	1	5,423.05			5,423.05
BATES & INNES					
1925-1935	1	5,000			5,000
	to	7,236.66		to	7,236.66
GUELPH CARPET & WORSTED CO.					
1929	3	19,433.40			4[illegible],0[illegible].30
1930	3	17,578.92	1 18,377.37	1 28,627.40	3[illegible].75
1931	3	1[illegible],791.39		1 21,02[illegible].79	3[illegible].15
1932	1	3,344.16	1 17,[illegible]90.35		2[illegible].1
1933	1	9,300	1 16,4[illegible].93		2[illegible].93
1934	1	5,2[illegible].80	2 2[illegible],814.63		34,[illegible].43
1935	1	5,433.43	1 10,3[illegible]2.50	20,9[illegible].25	37,[illegible].19
FIELD BROS.					
1933-1936	1	5,700			5,700
	to	6,800		to	6,[illegible]
HORN BROS. WOOLLEN CO.					
1926-1927	1	8,000	[illegible]		8,[illegible]
1928-1930	1	5,000	[illegible]		5,[illegible]
1931-1932	1	3,000	[illegible]		[illegible]
1933-1936	1	10,000	[illegible]		10,[illegible]
J. A. HUMPHREY & SON					
1926-1935	1	6,935			6,[illegible]
	to	5,551		to	5,[illegible]1.
POMEROY SPECER (CANADA) LTD.					
1927	2	12,900			
to 1932	to	16,000			16,000
1933-1935	2	7,280			
	to	[illegible],550			[illegible],550

WOOLLEN DIVISION

Executive and Management

Salaries of $5000 and over
as reported in questionnaire

	$5000 and up to $10,000		Up to $20,000		Up to $30,000		Up to $40,000		TOTAL
BEMFORD TEXTILES LTD.									
1926-1929	2	12,500							12,500
1934	1	5,500							5,500
1936	1	6,000							6,000
ROSALIND WOOLLEN CO. LTD.									
1927-1929			2	25,000					25,000
1930-1931	1	5,000	2	25,000					30,000
1932-1934	1	5,000	1	15,000					20,000
1935-1936			1	15,000					15,000
ST. JOHNS TWEED MILLS LTD.									
1931-1934	2	12,000							12,000
1935	3	17,230			1				17,230
LINCLEY MFG. CO.									
1928-1932	2	12,400							12,400
1933	2	13,400							13,400
1934	2	14,400							14,400
1935	2	15,600							15,600
TAYLOR TEXTILES									
1926	1	5,000							4,000
to 1935	to	4,000							
YORK KNITTING MILLS LTD.									
1926	1	6,000	1	10,537					16,537
1927	2	14,876	1	17,145					32,021
1928	3	15,200							15,200
1929	2	14,738	1	15,341					30,079
1930	3	19,594							19,594
1931	1	5,100	1	15,244.25					20,344.25
1932	1	5,100	1	12,090.50					17,190.50
1933	1	5,100	1	12,000					17,100
1934	1	7,100	1	12,030.40					19,130.40
1935	2	14,206.45							14,206.45

WOOLLEN & WORSTED FELTS DIVISION

Executive and Management

Salaries of $5000 and over
as reported in questionnaire

		$5000 and up to $10,000		Up to $20,000		Up to $30,000	Up to $40,000	TOTAL
AYERS LTD.								
1931	3	33,158.20					[illegible]	63,158.20
1932	3	20,000	1	10,000			36,000	66,000
1933	3	20,000	1	10,000	1	22,666.60		52,666.60
1943	2	14,000	1	10,000	1	20,000		44,000
1935	2	14,000	1	10,000	1	20,000		44,000
KINWOOD MILLS LTD.								
1926	4	24,931.40	1	10,870				35,801.40
1927	5	34,970	1	11,450				46,420
1928	5	33,372.54	2	23,977.50				57,250
1929	5	35,[illegible].36	2	27,[illegible].39				62,179
1930	4	30,[illegible].42	2	26,374.90				56,394
1931	5	3[illegible],[illegible]7.92	2	27,[illegible].96				64,338
1932	5	36,810	2	27,700				64,510
1933	4	27,846.70	3	36,[illegible].07				64,699
1934	5	36,[illegible].84	2	24,[illegible].29	1	2[illegible],714.62		83,133
1935	5	36,005.97	2	24,053.70	1	2[illegible],7[illegible].12		82,778

KNIT GOODS DIVISION

Executive and Management

Salaries of $5000 and over
as reported in questionnaire

[illegible]RCH KNITTING CO.

		$5000 and up to $10,000		Up to $20,000		Up to $30,000		Director's Fees	TOTAL
1926	6	37,000	1	10,500					47,500
1927	4	23,500	2	26,595.30					4[illegible].30
1928	6	34,500	2	26,[illegible]					60,500
1929	6	33,456	2	26,[illegible]					5[illegible],400
1930	5	30,356.56	1	13,300					43,356.56
1931	5	27,700	1	1[illegible],000					3[illegible],700
1932	5	27,700	1	1[illegible],700					[illegible],700
1933	3	15,4[illegible]	1	1[illegible],000					7,400
1934	4	2[illegible],000	1	1[illegible],000					37,000
1935	4	23,500	1	14,500					3[illegible],000

[illegible]. R. MOODIE & CO. LTD.

									66,900
1928	3	16,500	3	50,400					7[illegible],900
1930	3	16,000	3	54,000					4[illegible],800
1935	1	5,000	3	43,800					

[illegible]NMANS LTD.

1926	5	28,983.09	2	22,500	1	20,000		13,500	84,[illegible]3.09
1930	9	5[illegible],341.97	3	36,[illegible]	1	26,750		1[illegible],750	13[illegible],341.97
1936	9	6[illegible],71[illegible].79	2	28,000				13,800	104,[illegible]12.79

No Sales Salaries included.

[illegible]ON KNITTING CO. LTD.

1926	3	19,900	1	14,840	2	49,425			84,165
1927	5	3[illegible], 25	1	16,568	2	51,328			10[illegible],1[illegible]1
1928	7	44,120	1	17,320	2	52,865			11[illegible],3[illegible]
1929	7	41,[illegible]90	1	18,[illegible]33	2	54,812			11[illegible],[illegible]
193[illegible]	9	53,909	1	19,420	2	55,[illegible]50			1[illegible],9[illegible]8
1931	9	56,327	1	19,020	2	55,380			1[illegible],4[illegible]
1932	2	1[illegible],323	1	14,368	2	45,949			7[illegible],[illegible]
1933	1	5,420	3	45,640					5[illegible],[illegible]0
1934	3	17,898	3	47,472					64,770
1935	4	[illegible],063	2	30,370					80,935

[illegible] KNITTING CO.

1926									12,500
1927									17,[illegible]70
1928									1[illegible],300
1929									17,500
1930									[illegible],[illegible]64
1931									1[illegible],07[illegible]
1932		(not available)							11,900
1933									1[illegible],[illegible]66
1934									14,[illegible]7
1935									15,830

KNIT GOODS DIVISION

Executive and Management

Salaries of $5000 and over
as reported in questionnaire

GROVER KNITTING MILLS

		$5000 and up to $10,000		Up to $20,000	Up to $30,000	TOTAL
1931 - 33			1	13,000		13,000
1934	1	90,51.76				9,051.78
1935	1	61 31.78				6,1 1.78
1936	1	73 21.47				7,321.47

KNITTERS LTD.

1926	1	6,493.55	2	22,500		28,993.55
1927	2	16,8[illegible].38	1	1[illegible],500		32,3[illegible].38
1928	2	16,[illegible].87	1	1[illegible],000		2[illegible],[illegible].87
1929	2	14,900	1	12,343.33		27,2[illegible].33
1930	2	14,800	1	14,000		28,800
1931	2	1[illegible],900	1	12,000		24,900
1932	3	16,100				16,100
1933	3	16,100				16,100
1934	3	16,600				16,600
1935	3	15,506				15,506

MERCURY MILLS

1927						42,202
1928						27,682
1929						31,135
1930						24,326
1931						38,342
1932						54,342
1933				(not available)		53,324
1934						54,250
1935						52,414

MIDLANDS AND CO.

1926 to 1930	2	13,680				13,680
1931 to 1934	1	6,000				6,000
1935	2	11,649.68				11,649.68

NOVA SCOTIA TEXTILES

1926 - 1933	1	6,000				6,000
1934 - 1935	1	8,000				8,000

ONTARIO SILKNIT CO.

1928						30,954
1929						36,[illegible]57
1930				(not available)		40,[illegible]37
1931						3[illegible],142
1932						[illegible],[illegible]34
1933						3[illegible],[illegible]57
1934						4[illegible],3[illegible]8
1935						45,251

JOINT SALES EXHIBION

Executive and Management

Salaries of $5000 and over as reported in questionnaire

SUMMIT DYEING CO.

	$5000 and up to $10,000	Up to $20,000	Up to $30,000	Up to $40,000	TOTAL
1928					20,053
1929					21,780
1930		(not available)			20,800
1931					19,233
1932					18,219

WETLAID WOOLLEN CO.

1926 to 1936			1	12,651 to 12,322					12,322

J.S. SHIP ON & SONS

1926	2	12,249.96	1	13,500				
1927	3	17,973.96	1	13,500				
1928	2	12,[illegible].96	2	23,050				
1929	2	12,[illegible]49.96	1	13,500	1	25,000		
1930	2	12,250	1	13,500				
1931	2	12,250	1	13,500				
1932	3	18,375	2	28,000				
1933	1	6,250	2	28,500	2	47,500		
1934	1	6,250	2	28,500	1	21,500	1	31,000
1935	1	6,250	2	28,500	1	21,500	1	31,000

[illegible]VEY KNITTING CO.

1930 to 1935	1	5,500	5,500

[illegible]NGHIT CO.LTD.

1931 to 1935	1	4,567 to 6,200	5,400

[illegible] UNDERWEAR CO. LTD.

1926	4	25,986	1	11,357	37,343
1927	7	39,752	1	15,322	55,074
1928	8	41,774	1	11,659	63,433
1929	11	7[illegible],798			70,798
1930	10	66,195			66,195
1931	14	[illegible],864	1	12,000	97,864
1932	10	[illegible],189	1	11,217	74,[illegible]76
1933	8	5[illegible],[illegible]94	1	10,741	6[illegible],765
1934	9	56,[illegible]	1	1[illegible],134	67,014
1935	12	77,989	1	13,000	90,989

HOSIERY DIVISION

Executive and Management

Salaries of $5000 and over as reported in questionnaire

CANADIAN SILK PRODUCTS CORP'N.

		$5000 up to $10,000	Up to [illegible]	Up to [illegible]	TOTAL
					18,440
1931	1	6,120	1 10,320		[illegible].49
1932	3	19,[illegible]2.49	1 10,320		3[illegible],925
1933	5	30,925			31,590
1934	5	31,590			31,630
1935	5	31,630			

KAYSER

					19,200
1932	1	8,400	1 1[illegible],800		17,[illegible]
1933	2	17,920			37,8[illegible]
1934	3	2[illegible],320	1 1[illegible],000		37,894.53
1935	3	25,894.53	1 1[illegible],000		

SUPERSILK HOSIERY MILLS

					8,750
1931	1	8,750			8,[illegible]00
1932	1	8,9[illegible]			1[illegible],4[illegible]0
1933	1	5,4[illegible]	1 10,000		1[illegible],[illegible]
1934	1	6,20[illegible]	1 10,[illegible]00		1[illegible],7[illegible]
1935	1	6,750	1 10,[illegible]00		

WELLREST HOSIERY

					5,000
1934	1	5,000			5,800
1935	1	5,800			

ALLEN - A CO.

					10,153
19..9		10,153			11,1[illegible]
1930		11,1[illegible].04			9,8[illegible]6
1931		9,837			7,3[illegible]8
1932		7,608			5,[illegible]76
1933		6,875			5,580
1934		5,580			6,683
1935		6,683			

CIRCLE BAR HOSIERY MILLS

					6,685
1930	1	6,685			6,645
1935	1	6,645			

CLINTON HOSIERY

					1[illegible],000
1926-1930	3	12,000			8,000
1931-1935	2	8,000			

CARPET DIVISION

Executive and Management

Salaries up to $5000 and over
as reported in questionnaire

BRANTON PETERBORO CARPET CO.LTD.

		$5000 and up to $10,000		Up to $20,000	Up to $30,000	Total
1926	1	5,000				5,000
1927	5	30,42[illegible]				30,4[illegible]
1928	5	33,301				33,301
1929	3	20,381	1	11,574		31,955
1930	3	16,137	1	10,000		26,137
1931	3	17,[illegible]37	1	10,000		27,[illegible]37
1932	2	16,354				16,354
1933	2	14,354				14,354
1934	2	14,000				14,000
1935	3	20,366				20,366

HARDING CARPETS

1928	4	35,134				35,134
1929	4	3[illegible],[illegible]				36,451
1930	4	3[illegible],001				3[illegible],001
1931	3	23,401				23,401
1932	3	1[illegible],434				1[illegible],434
1933	2	11,708				11,708
1934	2	1[illegible],000				1[illegible],000
1935	3	20,393				20,393

TORONTO CARPET CO.

1926	3	20,028	2	21,000		41,028
1927	3	[illegible],640	4	42,210		70,[illegible]40
1928	8	37,175	3	33,142		70,[illegible]18
1929	7	5[illegible],813	1	10,560		6[illegible],373
1930	6	48,362	1	11,960		60,[illegible]22
1931	2	16,372	2	21,789		3[illegible],[illegible]
1932	3	26,329				2[illegible],[illegible]
1933	4	29,094				29,094
1934	3	21,642	1	11,940		33,[illegible]
1935	3	20,225	1	11,773		31,998

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THREAD DIVISION

Executive and Management

Salaries of $5000 and over
as reported in questionnaire

		$5000 up to $10,000		Up to $15,000		Up to $30,000	TOTAL
CANADIAN SPOOL COTTON CO.							
1927-1930	1	5,000					5,000
1931-1934	1	6,240					6,240
1935	2	13,500					13,500
COTTON THREAD CO.							
1926	2	14,456	1	16,500			30,956
1927	2	15,176	1	18,037			33,213
1928	1	6,590	1	10,026	1	25,000	41,616
1929	3	22,253			1	25,000	47,253
1930	3	20,107			1	25,000	45,107
1931	3	17,534			1	25,000	42,534
1932	1	5,410	1	15,563			20,973
1933	1	5,970	1	15,000			20,970
1934	1	6,375	1	15,000			21,375
1935	1	7,500	1	8,000			15,500

COMPOSITION OF DUTY FREE TEXTILE IMPORTS

MIXED TEXTILE SECTOR

(000 OMITTED)

FISCAL YEAR	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Total IMPORTS	$ 5,109	5,526	4,894	5,846	6,482	4,785	3,077	2,384	3,314	3,817	4,248
Rags, Waste & Waste Portion of Unused Fabrics	1,580	1,365	1,420	2,596	2,662	1,754	1,122	805	1,385	1,593	2,041
Fish Lines, Cordages, Head Ropes for Fisheries	2,356	2,812	2,677	2,295	2,729	1,849	1,049	995	1,314	1,476	1,459
Ribbons, Braids and Other Hat materials	1,169	1,346	793	933	971	1,087	828	525	506	626	614
All Others	2	3	4	22	120	95	78	59	109	122	134
UNITED KINGDOM	$ 1,445	1,738	1,674	1,810	1,884	1,433	793	835	1,120	1,348	1,526
Rags, Waste & Waste Portion of Unused Fabrics	364	[illegible]	275	471	429	202	108	82	124	195	344
Fish Lines, Cordages, Head Ropes for Fisheries	1,028	1,319	1,337	1,087	1,307	1,110	598	684	878	1,031	1,052
Ribbons, Braids and Other Hat Materials	52	71	58	38	36	35	18	14	22	19	18
All Others	1	3	4	22	112	86	69	55	96	103	112
OTHER BRITISH COUNTRIES	$ 1	5	12	6	15	9	3	9	60	50	80
Rags, Waste & Waste Portion of Unused Fabrics	-	-	10	2	10	1	2	9	59	50	79
Fish Lines, Cordages, Head Ropes for Fisheries	1	5	2	2	5	8	1	-	1	-	-
Ribbons, Braids, and Other Hat Materials	-	-	-	2	-	-	-	-	-	-	1
UNITED STATES	$ 3,097	3,032	2,617	3,396	3,730	2,411	1,699	1,171	1,688	1,785	2,128
Rags, Waste & Waste Portion of Unused Fabrics	1,092	877	966	1,787	1,913	1,292	894	596	1,034	1,134	1,345
Fish Lines, Cordages, Head Ropes for Fisheries	1,216	1,311	1,134	1,062	1,265	660	351	257	327	306	298
Ribbons, Braids, and Other Hat Materials	788	844	517	549	544	451	445	314	314	330	463
All Others	1	-	-	-	8	8	0	4	13	19	22
OTHER FOREIGN COUNTRIES	$ 566	754	591	824	853	932	582	369	446	630	514
Rags, Waste & Waste Portion of Unused Fabrics	124	146	169	336	310	259	118	118	166	214	273
Fish Lines, Cordages, Head Ropes for Fisheries	113	177	204	144	152	71	99	54	108	139	109
Ribbons, Braids, and other Hat Materials	329	431	218	344	391	601	365	197	170	277	132
All Others	-	-	-	-	-	1	-	-	-	-	-

DUTY PAID IMPORTS

MIXED TEXTILE PRODUCTS

(000 OMITTED)

FISCAL YEAR	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL MIXED TEXTILE PRODUCTS	$ 12,095	12,979	14,669	15,841	15,185	11,431	7,988	4,756	3,857	4,119	4,716
Twines and cordage	459	474	443	421	469	305	148	123	100	89	105
Cloth, filled or coated Oilcloth, linoleum, etc.	1,876	2,207	2,506	4,128	3,254	2,268	1,274	899	882	894	1,045
Gloves and Mitts	1,280	1,401	1,587	1,620	1,451	4[illegible]	35[illegible]	204	195	282	464
Hats, caps, bonnets, shapes	3,209	3,398	3,602	3,718	3,357	2,37[illegible]	1,692	894	685	598	709
Knitted Goods, n.o.p.	825	932	864	485	53[illegible]	295	198	117	129	94	107
Surgical Dressings	565	671	863	634	566	492	397	287	23[illegible]	173	269
Knitted Garments, n.o.p.	-	-	-	1,424	1,613	1,447	1,220	801	587	587	741
Curtains	-	-	-	445	304	[illegible]	83	68	44	30	105
Embroideries and laces, n.o.p.	-	-	-	1,408	1,770	1,562	825	847	392	323	561
All Others	3,900	3,884	4,808	1,657	1,666	1,981	1,796	516	610	689	610
UNITED KINGDOM	$ 4,483	5,367	5,866	6,249	5,645	4,252	2,585	1,977	1,754	2,122	2,468
Twines and cordage	262	325	319	281	260	213	94	101	76	76	91
Cloth, filled or coated Oilcloth, linoleum, etc.	674	840	937	1,209	982	686	440	370	327	497	488
Gloves and Mitts	556	550	589	514	427	325	222	115	102	137	181
Hats, caps, bonnets, shapes	1,158	1,343	1,684	1,580	1,123	663	382	239	221	255	239
Knitted Goods, n.o.p.	456	491	475	276	357	186	91	38	34	24	52
Surgical Dressings	128	104	151	154	232	199	167	147	176	138	230
Knitted Garments, n.o.p.	-	-	-	997	1,065	891	647	514	462	553	591
Curtains	-	-	-	223	167	96	50	61	39	81	96
Embroideries and laces, n.o.p.	-	-	-	720	684	685	375	290	220	336	362
All others	1,250	1,534	1,711	353	342	367	217	120	102	85	138
OTHER BRITISH COUNTRIES	$ 2	2	1	2	2	11	11	4	1	2	2
UNITED STATES	$ 5,835	5,302	5,895	6,094	5,348	4,010	2,906	1,437	1,386	1,365	1,451
Twines and cordage	168	138	104	118	177	67	45	13	25	13	8
Cloth, filled or coated Oilcloth, linoleum, etc.	1,191	1,395	1,427	2,614	2,263	1,536	885	531	382	689	549
Gloves and Mitts	144	84	113	85	90	40	20	5	2	5	10
Hats, caps, bonnets, shapes	1,437	1,122	961	1,116	969	949	486	193	219	215	283
Knitted Goods, n.o.p.	201	163	183	84	86	72	90	66	92	66	48
Surgical Dressings	409	554	704	464	412	323	228	134	56	32	35
Knitted Garments, n.o.p.	-	-	-	155	135	134	140	66	42	45	48
Curtains	-	-	-	63	82	68	9	2	1	5	4
Embroideries and laces, n.o.p.	-	-	-	183	185	126	60	25	31	30	44
All others	2,275	1,886	2,375	1,914	996	941	855	402	307	315	420
OTHER FOREIGN COUNTRIES	$ 1,785	2,288	2,903	3,493	4,194	3,158	2,586	1,338	776	630	815
Gloves and Mitts	600	767	885	1,021	938	124	113	84	91	140	273
Hats, caps, bonnets, shapes	604	733	957	1,082	1,407	956	874	462	245	118	187
Knitted goods, n.o.p.	169	278	206	125	92	37	17	13	2	4	7
Knitted Garments, n.o.p.	-	-	-	274	363	428	438	219	83	89	102
Embroideries and laces, n.o.p.	-	-	-	502	991	810	380	182	170	156	153
All others	412	510	857	489	433	809	769	378	185	123	93
FRANCE	$ 504	601	633	1,035	1,[illegible]1	737	613	295	169	167	151
GERMANY	479	814	1,189	1,107	1,123	365	231	148	115	127	227
ITALY	387	448	520	583	936	753	684	421	245	217	69
SWITZERLAND	192	175	234	276	280	306	207	89	42	38	45

16 Mc. 5

NEW YORK SPOT RAW COTTON, MIDDLINGS, COTTON WARP YARNS

No. 10's - SINGLE, COTTON WARP YARNS ON TUBES

DATE	RAW COTTON SPOT PRICE PER POUND	UNITED STATES — SELLING PRICE ~~1000 YARDS~~ 100 Pounds	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY: TARIFF ITEM 520 GENERAL — AD VALOREM 25%	SPECIFIC None	EXCISE TAX None	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN
1926										
22 Oct.	12.60¢	$26.00	-	$26.00	$26.00	$6.50	-	-	$32.50	$34.50
20 Nov.	12.90	25.00	-	25.00	25.00	6.25	-	-	31.25	31.50
1927										
1 Apr.	14.40	24.50	-	24.50	24.50	6.13	-	-	30.63	31.50
4 Aug.	17.45	28.50	-	28.50	28.50	7.13	-	-	35.63	34.00
3 Nov.	21.15	33.50	-	33.50	33.50	8.38	-	-	41.88	39.50
1928										
10 Jan.	19.60	31.50	-	31.50	31.50	7.88	-	-	39.38	37.50
		From 17 February, 1928				20% (Tariff Item 522)				
2 Apr.	19.95	31.00	-	31.00	31.00	6.20	-	-	37.20	36.00
10 Aug.	19.30	31.50	-	31.50	31.50	6.30	-	-	37.80	38.50
22 Nov.	20.45	32.00	-	32.00	32.00	6.40	-	-	38.40	38.50
1929										
11 Jan.	20.25	32.00	-	32.00	32.00	6.40	-	-	38.40	~~38.50~~
16 Apr.	20.55	31.00	-	31.00	31.00	6.20	-	-	37.20	~~40.50~~
5 Aug.	18.90	31.00	-	31.00	31.00	6.20	-	-	37.20	~~37.00~~
11 Nov.	17.30	30.00	1.62%	30.49	30.49	6.10	-	-	36.59	37.00

[illegible]

NO. 14's, [illegible]

C A N A D I A N			
DATE	SELLING PRICE YARN PER POUND	[illegible] COTTON # 1[illegible]	[illegible]
1926			
10 July	34.50¢	[illegible].82¢	13.68¢
27 Oct.	31.50	14.32	17.18
1927			
14 Jan.	31.50	15.53	15.97
1[illegible] July	34.00	21.10	1[illegible].90
10 Aug.	33.50	[illegible].66	1[illegible].34
27 Aug.	38.50	[illegible]4.61	13.89
15 Sept.	41.[illegible]	[illegible]4.61	17.39
23 Oct.	39.50	25.57	15.93
21 Nov.	37.50	23.35	14.15
1 Dec.	37.50	[illegible].60	14.9[illegible]
1928			
9 Feb.	36.00	20.99	15.01
1 May	39.50	25.65	1[illegible].7[illegible]
10 Sept.	36.50	21.28	15.[illegible]2
14 Nov.	38.50	22.71	15.79
1929			
11 Mar.	~~40.50~~	~~24.67~~	~~15.88~~
16 Apr.	~~39.50~~	~~23.43~~	~~15.57~~
12 June	~~37.00~~	~~21.79~~	~~15.21~~
28 Aug.	~~37.00~~	~~21.74~~	~~15.26~~

A L A B A M A			
DATE	SELLING PRICE YARN PER POUND	RAW COTTON # 15	[illegible]
1926			
22 Oct.	26.00¢	14.49¢	11.51
20 Nov.	25.00	14.84	10.16
1927			
1 Apr.	24.50	16.56	7.94
4 [illegible].	[illegible].50	[illegible].07	8.43
3 Nov.	33.[illegible]	24.3[illegible]	9.18
1928			
10 Jan.	31.50	[illegible]2.54	8.96
2 Apr.	31.50	[illegible].94	3.[illegible]6
10 [illegible].	31.50	[illegible].20	9.30
[illegible] Nov.	[illegible]	[illegible]	8.48
1929			
11 Jan.	[illegible].50	22.28	9.7[illegible]
16 [illegible].	31.00	[illegible].63	7.37
5 [illegible].	31.00	21.74	9.[illegible]6
11 Nov.	[illegible].00	19.90	10.10

Ex. 30
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...NEW YORK SPOT RAW COTTON, MIDDLING - COTTON WARP YARNS

..2/30's..TWISTED, COTTON WARP YARNS ON TUBES

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS YARNS								CANADIAN
		UNITED STATES SELLING PRICE ~~4,000 YARDS~~ 100 pounds	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY TARIFF ITEM 520 GENERAL AD VALOREM 25%	SPECIFIC None	EXCISE TAX None	VALUE INCLUDING DUTY AND EXCISE TAX	
1926										
22 Oct.	12.60¢	$35.00	-	$35.00	$35.00	$ 8.75	-	-	$43.75	$44.38
20 Nov.	12.90	34.50	-	34.50	34.50	8.63	-	-	43.13	44.38
1927										
1 Apr.	14.40	35.00	-	35.00	35.00	8.75	-	-	43.75	42.38
4 Aug.	17.45	37.00	-	37.00	37.00	9.25	-	-	46.25	46.38
3 Nov.	21.15	42.50	-	42.50	42.50	10.63	-	-	53.13	53.63
1928										
10 Jan.	19.60	40.50	-	40.50	40.50	10.13	-	-	50.63	50.63
		From 17 February 1928				25% (Tariff Item 522C)				
2 Apr.	19.95	39.00	-	39.00	39.00	9.75	-	-	48.75	46.13
10 Aug.	19.30	38.50	-	38.50	38.50	9.63	-	-	48.13	49.13
22 Nov.	20.45	39.50	-	39.50	39.50	9.88	-	-	49.38	49.13
1929										
11 Jan.	20.25	41.00	-	41.00	41.00	10.25	-	-	51.25	~~49.13~~
16 Apr.	20.55	39.00	-	39.00	39.00	9.75	-	-	48.75	~~50.13~~
5 Aug.	18.90	38.50	-	38.50	38.50	9.63	-	-	48.13	~~42.63~~
11 Nov.	17.30	39.00	1.62%	39.63	39.63	9.91	-	-	49.54	48.63

NEW YORK SPOT RAW COTTON, MIDDLINGS - COTTON WARP YARNS

No.30's SINGLE, COTTON WARP YARNS ON TUBES

DATE	RAW COTTON SPOT PRICE PER POUND	UNITED STATES SELLING PRICE 100 pounds	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY TARIFF ITEM 520 GENERAL AD VALOREM 25%	SPECIFIC None	EXCISE TAX None	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN
1926										
22 Oct.	12.60¢	$34.50	-	$34.50	$34.50	$ 8.63	-	-	$43.13	$42.50
20 Nov.	12.90	34.00	-	34.00	34.00	8.50	-	-	42.50	42.50
1927										
1 Apr.	14.40	34.50	-	34.50	34.50	8.63	-	-	43.13	40.50
4 Aug.	17.45	37.00	-	37.00	37.00	9.25	-	-	46.25	44.50
3 Nov.	21.15	42.00	-	42.00	42.00	10.50	-	-	52.50	51.75
1928										
10 Jan.	19.60	39.50	-	39.50	39.50	9.88	-	-	49.38	48.75
		From 17 February, 1928				22½%	(Tariff Item 522A)			
2 Apr.	19.95	38.50	-	38.50	38.50	8.66	-	-	47.16	44.25
10 Aug.	19.30	38.50	-	38.50	38.50	8.66	-	-	47.16	47.25
22 Nov.	20.45	39.00	-	39.00	39.00	8.78	-	-	47.78	47.25
1929										
11 Jan.	20.25	39.50	-	39.50	39.50	8.89	-	-	48.39	~~47.25~~
16 Apr.	20.55	38.50	-	38.50	38.50	8.66	-	-	47.16	~~48.25~~
5 Aug.	18.90	38.00	-	38.00	38.00	8.55	-	-	46.55	~~43.75~~
11 Nov.	17.30	38.00	1.62%	38.62	38.62	8.69	-	-	47.31	45.75

STATEMENT OF MILL SPREADS - CANADIAN AND AMERICAN

No.30's SINGLE, COTTON WARP YARNS ON TUBES

CANADIAN

DATE	SELLING PRICE YARN PER POUND	RAW COTTON ≠ 15% WASTE	MILL SPREAD
1926			
10 July	45.50¢	20.82¢	24.68¢
27 Oct.	42.50	14.32	28.18
1927			
14 Jan.	40.50	15.53	24.97
19 July	44.50	21.10	23.40
10 Aug.	46.00	22.66	23.34
23 Aug.	49.00	24.61	24.39
15 Sept.	54.75	24.61	30.14
28 Oct.	51.75	23.57	28.18
21 Nov.	49.75	23.35	26.40
1 Dec.	48.75	22.60	26.15
1928			
9 Feb.	44.25	20.99	23.26
1 May	47.25	25.65	21.60
10 Sept.	45.25	21.28	23.97
14 Nov.	47.25	22.71	24.54
1929			
11 Mar	~~49.25~~	~~24.37~~	~~24.88~~
16 Apr.	~~48.25~~	~~23.63~~	24.62
12 June	~~45.75~~	~~21.79~~	23.96
28 Aug.	~~45.95~~	~~21.94~~	24.01

AMERICAN

DATE	SELLING PRICE YARN PER POUND	RAW COTTON ≠ 15% WASTE	MILL SPREAD
1926			
22 Oct.	34.50¢	14.49¢	20.01¢
20 Nov.	34.00	14.84	19.16
1927			
1 Apr.	34.50	16.56	17.94
4 Aug.	37.00	20.07	16.93
3 Nov.	42.00	24.32	17.68
1928			
10 Jan.	39.50	22.54	16.96
2 Apr.	38.50	22.94	15.56
10 Aug.	38.50	22.20	16.30
2 Nov.	39.00	23.54	15.46
1929			
11 Jan.	39.90	23.68	16.22
16 Apr.	38.50	23.63	14.87
5 Aug.	38.00	21.74	16.26
11 Nov.	38.00	19.90	18.10

STATEMENT-MILL SPREADS - NO 30's SINGLE COTTON WARP YARNS

CANADIAN AND AMERICAN

DATE	New York Spot Raw COTTON PER POUND	DURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE TAX + 15% WASTE	CANADIAN SELLING PRICE YARN PER POUND	CANADIAN MILL SPREAD	AMERICAN SELLING PRICE YARN PER POUND	AMERICAN RAW COTTON + 15% WASTE	AMERICAN MILL SPREAD
1929									
11 Mar.	21.45¢	-	-	24.67¢	48.50¢	23.83 ¢	-	-	-
16 Apr.	20.55	-	-	23.63	47.50	23.87	-	-	-
12 June	18.95	-	-	21.79	45.00	23.21	-	-	-
28 Aug.	18.90	-	-	21.74	45.75	24.01	-	-	-
1930									
6 Jan.	17.05	-	-	19.61	44.75	25.14	37.00¢	19.61¢	17.39¢
31 Jan.	16.25	-	-	18.69	43.75	25.06	36.00	18.69	17.31
4 June	15.90	-	-	18.29	40.75	22.46	32.00	18.29	13.71
17 Oct.	10.20	-	-	11.73	32.50	20.77	26.00	11.73	14.27
1931									
1 June	8.55	-	-	9.83	30.50	20.67	22.50	9.83	12.67
1 Aug.	10.15	-	.10	11.79	30.50	18.71	22.00	11.67	10.33
21 Sept.	6.20	-	.06	7.20	30.50	23.30	-	-	-
1932									
29 June	5.55	14.38	.19	7.52	29.00	21.48	16.00	6.38	9.62
12 Aug.	7.50	14.63	.26	10.19	31.00	20.81	18.00	8.63	9.37
26 Aug.	8.45	13.22	.29	10.86	32.50	21.62	20.00	9.72	10.28
29 Aug.	9.20	11.81	.31	12.19	34.00	21.81	23.00	10.58	12.42
14 Sept.	7.25	10.81	.24	9.51	32.50	22.99	21.50	8.34	13.16
26 Oct.	6.40	10.06	.21	8.34	31.00	22.76	18.50	7.36	11.14
6 Dec.	5.80	17.06	.20	8.04	31.00	22.96	-	-	-
1933									
31 Mar.	6.30	20.09	.23	8.97	31.00	22.03	-	-	-
26 Apr.	7.60	15.47	.26	10.40	31.50	21.10	19.00	8.74	10.26
8 May	8.40	13.99	.29	11.35	32.50	21.15	22.50	9.66	12.84
12 May	8.95	13.59	.31	12.05	33.50	21.45	23.00	10.29	12.71
15 June	8.95	12.31	.30	11.90	34.50	22.60	27.50	10.29	17.21
26 June	10.45	10.72	.35	13.71	35.50	21.79	29.00	12.02	16.98
11 July	10.65	5.06	.34	13.26	36.50	23.24	32.50	12.25	20.25
12 July	11.55	5.00	.37	14.38	37.50	23.12	32.50	13.28	19.22
16 Aug.	8.65	6.16	.28	10.88	35.50	24.62	38.50	9.95	28.55

STATEMENT, MILL SPREADS - NO. 30's SINGLE COTTON WARP YARNS

CANADIAN AND AMERICAN

DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUD. EXCISE TAX + 15% WASTE	CANADIAN SELLING PRICE YARN PER POUND	MILL SPREAD	AMERICAN SELLING PRICE YARN PER POUND	RAW COTTON + 15% WASTE	MILL SPREAD
1934									
8 Jan.	10.85¢	0.02	.33	12.86¢	36.50 ¢	23.64 ¢	37.50¢	12.48¢	25.02¢
17 Jan.	11.55	-	.35	13.69	36.50	22.81	-	-	-
2 Feb.	11.80	1.10	.36	14.13	37.50	23.37	36.00	13.57	22.43
10 Feb.	12.55	-	.38	14.87	38.50	23.63	37.00	14.43	22.57
16 July	13.25	-	.40	15.70	39.50	23.80	36.50	15.24	21.26
1935									
4 Jan.	12.85	-	.39	15.23	37.25	22.02	34.50	14.78	19.72
16 Sept.	10.65	0.58	.32	12.68	34.00	21.32	34.00	12.25	21.75
15 Nov.	12.35	1.17	.37	14.79	[illegible]	20.21	36.00	14.20	21.80
1936									
20 April	11.77	0.56	.36	14.03	35.00	20.97	30.50	13.54	16.96

NEW YORK SPOT RAW COTTON, MIDDLINGS - COTTON HOSIERY YARNS

No. 30's SINGLE, COTTON HOSIERY YARNS ON CONES

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS YARNS								
		UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY TARIFF ITEM 520 GENERAL AD VALOREM	SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	CANADIAN
		100 pounds				25%	None	None		
1926										
22 Oct.	12.60¢	$33.00	-	$33.00	$33.00	$ 8.25	-	-	$41.25	$44.75
20 Nov.	12.90	31.00	-	31.00	31.00	7.75	-	-	38.75	44.75
1927										
1 Apr.	14.40	32.50	-	32.50	32.50	8.13	-	-	40.63	39.75
4 Aug.	17.45	37.50	-	37.50	37.50	9.38	-	-	46.88	44.25
3 Nov.	21.15	41.50	-	41.50	41.50	10.38	-	-	51.88	52.75
1928										
10 Jan.	19.60	39.50	-	39.50	39.50	[illegible]	-	-	49.38	49.00
		From 17 February, 1928				22½% (Tariff Item 522 A)				
2 Apr.	19.95	38.00	-	38.00	38.00	8.55	-	-	46.55	43.50
10 Aug.	19.30	39.00	-	39.00	39.00	8.78	-	-	47.78	46.50
22 Nov.	20.45	39.00	-	39.00	39.00	8.78	-	-	47.78	47.50
1929										
11 Jan.	20.25	39.50	-	39.50	39.50	8.89	-	-	48.39	47.50
16 Apr.	20.55	38.00	-	38.00	38.00	8.55	-	-	46.55	47.50
5 Aug.	18.90	38.00	-	38.00	38.00	8.55	-	-	46.55	45.50
11 Nov.	17.30	38.00	1.62%	38.62	38.62	8.69	-	-	47.31	45.50

STATEMENT OF MILL PRICES - CANADIAN AND AMERICAN

No. 30's SINGLE, COMBED HOSIERY YARN ON CONES.

CANADIAN

DATE	SELLING PRICE YARN PER POUND	RAW COTTON ¢ 1% WASTE	MILL SPREAD
1926			
10 July	44.75¢	20.82¢	23.93¢
27 Oct.	44.75	14.32	30.43
1927			
14 Jan.	39.75	15.53	24.22
19 July	44.25	21.10	23.15
10 Aug.	45.75	22.66	23.09
23 Aug.	48.75	24.61	24.14
15 Sept.	55.50	24.61	30.89
21 Oct.	52.75	24.00	28.75
21 Nov.	50.75	23.35	27.40
1 Dec.	49.00	22.60	26.40
1928			
9 Feb.	43.50	20.99	22.51
1 May	46.50	25.65	20.85
10 Sept.	45.50	21.28	24.22
14 Nov.	47.50	22.71	24.79
1929			
11 Mar.	48.50	24.67	23.83
16 Apr.	47.50	23.63	23.87
12 June	45.50	21.79	23.71
28 Aug.	45.50	21.74	23.76

AMERICAN

DATE	SELLING PRICE YARN PER POUND	RAW COTTON ¢ 1% WASTE	MILL SPREAD
1926			
22 Oct.	33.00¢	14.49¢	18.51¢
30 Nov.	31.00	14.84	16.16
1927			
1 Apr.	32.50	16.56	15.94
4 Aug.	37.50	20.07	17.43
3 Nov.	41.50	24.32	17.18
1928			
10 Jan.	39.50	22.54	16.96
5 Apr.	38.00	22.94	15.06
10 Aug.	39.00	22.20	16.80
22 Nov.	39.00	23.52	15.48
1929			
11 Jan.	39.50	23.28	16.22
16. Apr.	38.00	23.63	14.37
5 Aug.	38.00	21.74	16.26
11 Nov.	38.00	19.90	18.10

NEW YORK SPOT RAW COTTON, MIDDLINGS - GREY GOODS

40", 48 x 48, 1.38 YARDS PER POUND, SHEETED.

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS								CANADIAN
		UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY TARIFF ITEM 521 GENERAL AD VALOREM	SPECIFIC None	EXCISE TAX None	VALUE INCLUDING DUTY AND EXCISE TAX	DOMINION TEXTILE
1926										
11 Mar.	19.25¢	$125.00	-	$125.00	$125.00	$31.25	-	-	$156.25	$147.50
7 June	18.75	113.75	-	113.75	113.75	28.44	-	-	142.19	145.00
10 Sept.	18.50	112.50	-	112.50	112.50	28.13	-	-	140.63	140.00
8 Dec.	12.55	95.00	-	95.00	95.00	23.75	-	-	118.75	121.25
1927										
7 Mar.	14.50	112.50	-	112.50	112.50	28.13	-	-	140.63	137.50
11 June	17.05	102.50	-	102.50	102.50	25.63	-	-	128.13	126.25
13 Sept.	22.10	135.00	-	135.00	135.00	33.75	-	-	168.75	-
8 Dec.	19.65	117.50	-	117.50	117.50	29.38	-	-	146.88	155.00
1928		From 17th. February, 1928				22½% (Tariff Item 523)				
26 Mar.	20.00	108.75	-	108.75	108.75	24.47	-	-	133.22	137.50
4 June	21.35	111.25	-	111.25	111.25	25.03	-	-	136.28	-
15 Sept.	17.65	107.50	-	107.50	107.50	24.19	-	-	131.69	-
10 Dec.	20.00	113.75	-	113.75	113.75	25.60	-	-	139.35	140.00
1929										
9 Mar.	21.65	115.00	-	115.00	115.00	25.87	-	-	140.87	137.50
12 June	18.95	107.50	-	107.50	107.50	24.19	-	-	131.69	-
14 Sept.	18.70	111.25	-	111.25	111.25	25.03	-	-	136.28	142.50
13 Dec.	17.25	102.50	-	102.50	102.50	23.07	-	-	125.57	-
1930										
9 Apr.	16.60	92.50	-	92.50	92.50	20.82	-	-	113.32	-

STATEMENT OF MILL SPREADS - CANADIAN AND AMERICAN

40", 48x48, 2.85 YARDS PER POUND, SHEETING IN THE GREY

CANADIAN

DATE	SELLING PRICE FABRIC PER POUND	RAW COTTON & 10% WASTE	MILL SPREAD
1926			
21 Apr.	42.04¢	22.86¢	19.18¢
12 July	41.32	21.42	19.90
20 Sept.	39.90	19.98	19.92
23 Dec.	34.56	15.66	18.90
1927			
4 Mar.	36.35	17.40	18.95
30 Apr.	35.62	18.36	17.26
14 May	35.98	18.78	17.20
27 Nov.	44.18	23.70	20.48
1928			
14 Jan.	41.33	23.22	18.11
20 Mar.	39.19	23.88	15.31
2 Nov.	39.90	23.22	16.68
1929			
22 Feb.	39.19	24.30	14.89
25 Sept.	40.61	22.62	17.99

AMERICAN

DATE	SELLING PRICE FABRIC PER POUND	RAW COTTON & 10% WASTE	MILL SPREAD
1926			
11 Mar.	35.63¢	23.10¢	12.53¢
7 June	32.42	22.50	9.92
10 Sept.	32.06	22.20	9.86
8 Dec.	27.08	15.06	12.02
1927			
7 Mar.	32.06	17.40	14.66
11 June	29.21	20.46	8.75
13 Sept.	38.47	26.52	11.95
8 Dec.	33.49	23.58	9.91
1928			
26 Mar.	30.99	24.00	6.99
4 June	31.71	25.62	6.09
15 Sept.	30.64	21.18	9.46
10 Dec.	32.42	24.00	8.42
1929			
9 Mar.	32.78	25.98	6.80
12 June	30.64	22.74	7.90
14 Sept.	31.71	22.44	9.27
13 Dec.	29.21	20.70	8.51
1930			
9 Apr.	26.36	19.92	6.44

25 Dec.	34.56	15.35	18.90
1917			
4 Mar.			
20 Apr.			
14 May			

NEW YORK SPOT RAW COTTON, MIDDLING- GREY COODS

36", 56 x 60, 4.00 YARDS PER POUND, HEMMING

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS									
		UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY TARIFF ITEM 521 GENERAL AD VALOREM	SPECIFIC	EXCISE TAX	VALUE INCLUDING DUTY AND EXCISE TAX	DOMINION TEXTILE	CANADIAN
						35%	None	None			
1926											
11 Mar.	19.25¢	$102.50	-	$10 .50	$102.50	$ 25.63	-	-	$128.13	$122.50	
7 June	18.75	90.00	-	90.00	90.00	32.50	-	-	112.50	110.00	
10 Sept.	18.50	95.00	-	95.00	95.00	33.75	-	-	118.75	118.75	
8 Dec.	12.55	77.50	-	77.50	77.50	19.38	-	-	96.88	115.00	
1927											
7 Mar.	14.50	80.00	-	80.00	80.00	20.00	-	-	100.00	105.00	
11 June	17.05	85.00	-	85.00	85.00	21.25	-	-	106.25	102.50	
13 Sept.	22.10	117.50	-	117.50	117.50	29.38	-	-	146.88	122.50	
8 Dec.	19.65	98.75	-	98.75	98.75	24.69	-	-	123.44	120.00	
1928		From 17 Feb. 1928				22½% (Tariff Item 523)					
26 Mar.	20.00	88.75	-	88.75	88.75	19.97	-	-	108.72	117.50	
4June	21.35	87.50	-	87.50	87.50	19.69	-	-	107.19	121.25	
15Sept.	17.65	85.00	-	85.00	85.00	19.12	-	-	104.12	117.50	
10 Dec.	20.00	88.75	-	88.75	88.75	19.97	-	-	108.72	121.25	
1929											
9 Mar.	21.65	87.50	-	87.50	87.50	19.69	-	-	107.19	120.00	
12 June	18.95	82.50	-	82.50	82.50	18.57	-	-	101.07	112.50	
14 Sept.	18.70	85.00	-	85.00	85.00	19.12	-	-	104.12	110.00	
13 Dec.	17.25	82.50	-	82.50	82.50	18.57	-	-	101.07	110.00	
1930											
9 Apr.	16.60	77.50	-	77.50	77.50	17.44	-	-	94.94		

STATEMENT OF MILL SPREADS - CANADIAN AND AMERICAN

36", 56 x60, 4.00 YARDS PER POUND, SHEETING IN THE GREY

CANADIAN				AMERICAN			
DATE	SELLING PRICE FABRIC PER POUND	RAW COTTON + 10% WASTE	MILL SPREAD	DATE	MILL SELLING PRICE FABRIC PER POUND	RAW COTTON + 10% WASTE	MILL SPREAD
1926				1926			
Apr. 19	49.00¢	22.86¢	26.14¢	11 Mar.	41.00¢	23.10¢	17.90¢
22 June	44.00	22.02	21.98	7 June	36.00	22.50	13.50
24 Aug.	46.50	22.80	23.70				
1 Sept.	47.50	22.68	24.82	13 Sept.	38.00	22.20	15.80
16 Oct.	46.50	15.84	30.66				
20 Dec.	46.00	15.24	30.76	8 Dec.	31.00	15.06	15.94
1927				1927			
6 Jan.	44.00	15.72	28.28				
8 Feb.	40.00	16.98	23.02				
24 Mar.	42.00	17.16	24.84	7 Mar.	32.00	17.40	14.60
3 May	42.00	18.90	23.10				
18 June	41.00	20.28	20.72	11 June	34.00	20.46	13.54
19 July	44.00	22.02	21.98				
2 Sept.	49.00	27.24	21.76	13 Sept.	47.00	26.52	20.48
5 Oct.	49.00	25.92	23.08				
3 Dec.	48.00	23.94	24.06	8 Dec.	39.50	23.58	15.92
1928				1928			
2 Jan.	49.00	23.94	25.06				
21 Feb.	50.00	22.20	27.80				
2 Mar.	47.00	22.68	24.32	26 Mar.	35.50	24.00	11.50
2 May	47.00	26.40	20.60				
30 May	48.50	25.26	23.24	4 June	35.00	25.62	9.38
28 Sept.	47.00	23.16	23.84	15 Sept.	34.00	21.18	12.82
2 Oct.	47.00	23.34	23.66				
20 Oct.	46.50	24.06	22.44				
23 Oct.	48.50	24.00	24.50				
3 Nov.	48.50	23.22	25.28				
23 Nov.	48.00	24.60	23.40				
3 Dec.	48.50	24.48	24.02	10 Dec.	35.50	24.00	11.50

1 Sept.	47.30	28.80	24.80	10 Sept.	58.00	72.00	15.30
2 Dec.	46.00	15.24	30.76	8 Dec.	31.00	15.08	15.94
8 Feb.	40.00	14.85	25.15				
18. June	41.00	20.38	20.72	11 June	34.00		
19 July	44.00	22.00	11.00				
5 Oct.	49.00	25.92	21.08				
		10.54					
	40.00%	29.48%	10.52%	11 Sept.	41.00%	57.12%	17.88%
2 June	44.00	22.05	21.95	7 June	36.00	18.50	17.50

STATEMENT OF MILL WORKS - CANADIAN AND AMERICAN

36", 56 x 60, 4.00 YARDS PER POUND, SHEETING IN THE GREY

CANADIAN

DATE	SELLING PRICE FABRIC PER POUND	RAW COTTON + 10% WASTE	MILL SPREAD
1929			
12 Jan.	48.00¢	24.42¢	23.58¢
20 May	47.00	23.88	23.12
21 May	44.00	23.88	20.12
29 May	48.50	22.44	26.06
31 May	45.00	22.20	22.80
5 June	45.00	22.74	22.26
3 July	44.00	22.02	21.98
19 Aug.	44.00	22.50	21.50
22 Oct.	48.50	22.20	26.30
24 Oct.	44.00	22.08	21.92

AMERICAN

DATE	SELLING PRICE FABRIC PER POUND	RAW COTTON + 10% WASTE	MILL SPREAD
1929			
9 Mar.	35.00¢	25.98¢	9.02¢
12 June	33.00	22.74	10.26
14 Sept.	34.00	22.44	11.56
13 Dec.	33.00	20.70	12.30
1930			
9 Apr.	31.00	19.92	11.08

NEW YORK SPOT RAW COTTON, MUSLINGC, GREY GOODS

44", 48 x 48, 6.40 YARDS PER POUND, PRINT CLOTH

DATE	RAW COTTON SPOT PRICE PER POUND	FABRICS								CANADIAN		
		UNITED STATES SELLING PRICE 1,000 YARDS	CURRENCY EXCHANGE RATE	VALUE CANADIAN FUNDS	VALUE FOR DUTY	DUTY: TARIFF ITEM 521 GENERAL AD VALOREM 25%	SPECIFIC Nil	EXCISE TAX None	VALUE INCLUDING DUTY AND EXCISE TAX			
1926												
11 Mar.	19.25¢	$72.50	-	$72.50	$72.50	$18.13	-	-	$90.63			
7 June	18.75	63.75	-	63.75	63.75	15.94	-	-	79.69			
10 Sept.	18.50	65.00	-	65.00	65.00	16.25	-	-	81.25			
8 Dec.	12.35	55.00	-	55.00	55.00	13.75	-	-	68.75			
1927												
7 Mar.	14.50	57.50	-	57.50	57.50	14.38	-	-	71.88			
11 June	17.05	63.75	-	63.75	63.75	15.94	-	-	79.69			
13 Sept.	22.10	77.50	-	77.50	77.50	19.38	-	-	96.88			
8 Dec.	19.65	70.00	-	70.00	70.00	17.50	-	-	87.50			
1928		From 17th. February 1928				22½% (Tariff Item 523)						
26 Mar.	20.00	73.75	-	73.75	73.75	16.60	-	-	90.35			
4 June	21.35	70.00	-	70.00	70.00	15.75	-	-	85.75			
15 Sept.	17.65	65.00	-	65.00	65.00	14.62	-	-	79.62			
10 Dec.	20.00	67.50	-	67.50	67.50	15.19	-	-	82.69			
1929												
9 Mar.	21.65	67.50	-	67.50	67.50	15.19	-	-	82.69			
12 June	18.95	63.75	-	63.75	63.75	14.35	-	-	78.10			
14 Sept.	18.70	67.50	-	67.50	67.50	15.19	-	-	82.69			
13 Dec.	17.25	60.00	-	60.00	60.00	13.50	-	-	73.50			
1930												
9 Apr.	16.60	55.00	-	55.00	55.00	12.37	-	-	67.37			

STATEMENT OF MILL SPREADS - CANADIAN AND AMERICAN

44", 48 x48, 6.40 YARDS PER POUND, [illegible] IN THE GREY

CANADIAN

DATE	SELLING PRICE FABRIC PER POUND	RAW COTTON + 20% WASTE	MILL SPREAD

NO SELLING PRICES

AMERICAN

DATE	SELLING PRICE FABRIC PER POUND	RAW COTTON + 20% WASTE	MILL SPREAD
1926			
11 Mar.	46.40¢	23.10¢	23.30¢
7 June	40.80	22.50	18.30
10 Sept.	41.60	22.20	19.40
8 Dec.	35.2[illegible]	15.06	20.14
1927			
7 Mar.	36.80	17.40	19.40
11 June	40.80	20.46	20.34
13 Sept.	49.60	26.52	23.08
8 Dec.	44.[illegible]	23.58	21.22
1928			
16 Mar.	47.20	24.00	23.20
4 June	44.80	25.62	19.18
15 Sept.	41.60	21.18	20.42
10 Dec.	43.20	24.00	19.20
1929			
9 Mar.	43.20	25.98	17.22
12 June	40.80	22.74	18.06
14 Sept.	43.20	22.44	20.76
13 Dec.	38.40	20.70	17.70
1930			
9 Apr.	35.20	19.92	15.28

STATEMENT OF MILL SPREADS - 44", 48 x 48, 6.40 yards per pound, print cloth

GREY GOODS

CANADIAN AND AMERICAN.

DATE	NEW YORK SPOT RAW COTTON PER POUND	CURRENCY EXCHANGE RATE	EXCISE TAX	VALUE COTTON CAN. FUNDS INCLUDING EXCISE + 20% WASTE	CANADIAN SELLING PRICE FABRIC PER POUND	CANADIAN MILL SPREADS	AMERICAN SELLING PRICE FABRIC PER POUND	AMERICAN RAW COTTON + 20% WASTE	AMERICAN MILL SPREAD
1931									
13 Feb.	11.00¢	¢	-	13.20¢	37.60	24.40¢	28.00¢	13.20¢	14.80¢
9 Apr.	10.20	-	-	12.24	37.60	25.36	29.60	12.24	17.36
9 June	8.25	-	.08¢	10.00	37.60	27.60	25.60	9.90	15.70
11 Nov.	6.65	10.70%	.07	8.93	37.60	28.67	22.40	7.98	14.42
17 Dec.	6.20	20.50	.07	9.05	37.60	28.55	20.80	7.44	13.36
1932									
9 Feb.	6.65	16.38	.08	9.38	37.60	28.22	21.60	7.98	13.62
6 Apr.	6.10	10.63	.07	8.18	35.20	27.02	21.60	7.32	14.28
4 Aug.	5.95	14.81	.26	8.51	35.20	26.69	18.40	7.14	11.26
7 Sept.	9.00	10.16	.30	12.25	35.20	22.95	24.00	10.80	13.20
4 Nov.	6.30	11.56	.21	8.69	35.20	26.51	20.80	7.56	13.24
1933									
5 Feb.	5.95	19.72	.21	8.72	35.20	26.48	17.60	7.14	10.46
5 May	8.55	13.63	.29	12.01	35.20	23.19	24.00	10.26	13.74
5 Aug.	10.05	6.81	.32	13.26	45.60	32.34	46.40	12.06	34.34
6 Sept.	9.10	4.45	.29	11.75	45.60	33.85	42.40	10.92	31.48
6 Nov.	9.55	0.06	.29	11.82	44.80	32.98	41.60	11.46	30.16
1934									
5 Mar.	12.45	0.55	.38	15.48	46.40	30.92	41.60	14.94	26.66
5 Apr.	12.20	-	.37	15.08	50.24	35.16	40.00	14.64	25.36

(Aug.1st. 1933 Processing Tax 4.54¢ per pound.)

EXHIBIT NO.

STATEMENT OF AMERICAN SELLING PRICES, 1936,

NEW YORK SPOT RAW COTTONS, MIDDLINGS, COTTON YARNS AND FABRICS IN THE GREY

DATE	RAW COTTON SPOT PRICE PER POUND	COTTON WARP YARNS ON TUBES 10's SINGLE	30's SINGLE	2/30's TWISTED	HOSIERY ON CONES 30's SINGLE	COTTON GREY GOODS 40" 48 x 48 2.85	44" 48 x 48 6.40
1936							
Jan. 30	11.85 ¢	.25¢	32½¢	34¢	33¢	8-1/4 ¢	4-3/4 ¢
Feb. 4	11.45	.25	32½	34	33	8-1/4	4-3/4
Feb. 27	11.33	23½	31	32½	31½	8-1/8	4-3/4
Mar. 3	11.23	23½	31	32½	31½	8	4-3/4
Mar. 26	11.51	23½	31	32	31	7-7/8	5
Apr. 6	11.30	23½	31	32	31	9	5-5/8
Apr. 30	12.20	23	30	31	30	9-1/8	5-5/8
May 5	11.62	23	30	31	30	7-3/4	4-7/8
May 28	11.77	22½	29½	29½	29	7-5/8	4-3/4
June 2	11.80	22½	29½	29½	29	7-5/8	4-3/4
June 25	12.26	23½	30½	31	30½	8-1/8	4-7/8
July 7	12.69	24½	31½	32	31½	8-1/4	5-1/8
July 30	12.84	25½	33	33½	33½	8-5/8	5-1/4
Aug. 4	12.63	25½	33	33½	33½	8-5/8	5-1/4
Aug. 27	11.78	25½	33	33½	33½	8-1/2	5
Sept. 1	11.87	24½	32	32½	32½	8-1/2	5
Sept. 24	12.24	25½	33	33½	33	8-3/4	5-1/8
Oct. 6	12.37	25½	33½	34	32½	8-7/8	5-3/8
Oct. 29	12.11	25½	33½	34	33	9-1/8	6
Nov. 2	12.08	25½	33½	34	33	9	5-7/8
Nov. 24	12.13	27	35	36	34½	9-3/4	6-5/8
Dec. 1	12.58	28½	36½	37½	36	10	6-3/4
Dec. 31	13.00	29½	37½	39½	37	10½	7-1/2

Exh. 1. No. [illegible]

STATEMENT SHOWING UNITED KINGDOM FAIR MARKET OF A 22½ oz. SERGE (INDIGO) [illegible] APPLICABLE IN [illegible] INTO CANADA [illegible] 10th JULY, 1933.

57/8" blue serge (Indigo) 22½ (approx.) of No. 1535.

1000 yards @ 7/- = £ 350 -0 -0

Value for duty - £ 350-0-0 @ $4.86 2/3 = $1703.33

Duty: Tariff Item No. 554b

Ad Valorem, 27½% less 10%	=	421.58
Specific 18¢ per pound less 10%	=	237.26
Excise Tax 3% on $2362.17	=	70.87
		$2433.04

Paton Manufacturing Co.'s Cloth No. 4556.

[illegible]

(2) Including occupations other than [illegible]

Note: Prepared from Dominion Bureau of Statistics [illegible] to the Commission.

AVERAGE EARNINGS IN PAY PERIOD FOR SELECTED OCCUPATION

IN COTTON GOODS MANUFACTURING IN QUEBEC AND ONTARIO

1926, 1930, 1934 and 1936.

MALES

ONE WEEK PAYROLLS

OCCUPATION ONTARIO	1926 $	1930 $	1934 $	1936 $
Picker Tenders	17.13	14.91	15.13	15.06
Card Tenders & Strippers...	15.00	16.00	14.76	13.15
Speeder Tenders	-	-	-	-
Spinners (frame)	17.15	16.00	13.53	13.13
Winder Tenders	8.00	14.90	14.85	13.03
Weavers	13.70	16.37	15.45	17.05
Loom Fixers	21.00	19.54	20.87	19.92
Battery Hands	10.85	9.21	10.37	10.19
Doffers	7.76	8.40	9.98	10.37
Average for selected Occupations (1)	14.24	15.47	14.54	14.86
Canadian Cottons Limited	13.94	13.80	14.20	14.01
Cornwall Mills	13.23	13.49	14.14	13.96
Hamilton Mill	16.95	17.20	17.61	14.41
Cosmos Imperial Limited ..	-	22.55	13.85	18.31
Dominion Fabrics Limited .	19.50	21.33	17.68	21.02

FEMALES

Drawing Frame Tenders	10.81	11.99	10.54	12.32
Slubber Tenders	11.91	13.50	13.94	14.07
Speeder Tenders	12.96	15.38	13.04	14.23
Spinners (frame)	11.68	14.74	12.47	13.66
Winders Tenders.....	12.52	13.93	11.04	13.92
Weavers	12.98	15.84	12.78	14.17
Drawing-in-hands	14.64	14.23	10.57	12.64
Battery Hands	7.71	9.44	9.76	10.23
Doffers	9.04	10.55	12.17	11.71
Trimmers & Inspectors	12.22	10.86	11.26	13.04
Average for selected Occupations (1)	11.66	13.02	11.79	12.64
Canadian Cottons Limited	11.66	12.63	11.94	12.67
Cornwall Mills	10.03	10.01	10.75	12.02
Hamilton Mill	13.32	14.63	12.96	13.26
Cosmos Imperial Limited	-	15.48	10.88	15.30
Dominion Fabrics Limited	-	-	11.57	13.54

(1) Including occupations other than specified.

Note: Prepared from February payrolls submitted to the Commission.

AVERAGE EARNINGS IN PAY PERIOD FOR SELECTED OCCUPATIONS IN COTTON GOODS MANUFACTURING IN QUEBEC AND ONTARIO, 1926, 1930, 1934 and 1936

TWO WEEK PAYROLLS

M A L E S

OCCUPATION	1926	1930	1934	1936
Q U E B E C	$	$	$	$
Picker Tenders	28.08	22.49	21.52	22.55
Card Tenders & Strippers...	26.33	22.67	19.80	23.42
Speeder Tenders	21.13	17.72	28.49	17.86
Spinners (frame)	22.93	22.61	18.00	21.23
Winder Tenders	26.99	22.14	12.70	19.47
Weavers	28.64	25.67	26.11	26.35
Loom Fixers	39.29	42.27	40.40	38.74
Battery Hands	12.32	12.00	14.22	15.19
Doffers	13.17	13.29	12.02	14.80
Average for selected Occupation (1).....	24.74	22.83	21.54	22.38
Dominion Textile Company Ltd.	23.41	22.86	18.16	21.56
Montreal Mills	24.50	24.49	21.71	24.28
Outside Mills	22.77	20.88	14.40	20.56
Montreal Cottons Ltd.	28.64	23.48	19.73	22.79
Wabasso Cottons Ltd.....	-	-	25.29	23.47

F E M A L E S

	1926	1930	1934	1936
Drawing frame tenders	18.34	17.12	18.00	19.15
Slubber Tenders	16.69	15.77	16.97	20.93
Speeder Tenders	18.67	17.69	23.51	20.35
Spinners (frame)	19.14	18.42	17.38	18.70
Winder Tenders.....	18.82	16.86	14.91	17.05
Weavers	27.15	24.31	24.85	25.10
Drawing-in-hands.....	24.24	24.36	19.91	18.39
Battery Hands	12.44	13.73	14.35	15.03
Doffers	10.16	10.42	11.61	14.83
Trimmers & Inspectors	20.11	17.46	16.64	19.34
Average for selected Occupations (1)...	19.23	17.76	17.51	18.89
Dominion Textile Co. Ltd.	18.52	17.90	16.14	18.47
Montreal Mills	19.37	18.32	17.68	19.68
Outside Mills	16.01	17.10	16.78	16.79
Montreal Cottons Ltd.	22.02	17.25	19.64	19.49
Wabasseo Cottons Ltd.	-	-	22.02	19.86

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(1) including occupations other than specified.

Note: Prepared from February payrolls submitted to the Commission.

AVERAGE EARNINGS IN PAY PERIOD FOR SELECTED OCCUPATIONS

IN COTTON GOODS MANUFACTURING IN QUEBEC AND ONTARIO,

1926, 1930, 1934 and 1936.

M A L E S — TWO WEEK PAYROLLS

OCCUPATION O N T A R I O	1926	1930	1934	1936
Picker Tenders	32.73	32.88	29.74	34.08
Card Tenders & Strippers	30.63	32.41	30.84	31.87
Speeder Tenders	27.83	35.78	21.15	29.63
Spinners (frame)	-	-	23.82	23.43
Winder tenders	22.08	29.43	22.49	24.23
Weavers	30.34	35.07	22.38	26.75
Loom Fixers	53.67	49.52	49.15	46.95
Doffers	35.22	29.74	27.99	27.44
Average for selected Occupations.(1)..	30.22	34.57	27.30	28.96
Dominion Yarns Limited	-	38.12	34.88	34.80
Empire Cottons Limited	30.22	33.33	26.98	28.46
Hamilton Cottons Ltd.	-	37.95	24.25	30.13
Trent Cotton Limited	-	19.42	27.34	25.63

F E M A L E S

Drawing frame tenders ..	20.80	23.20	24.29	25.09
Slubber Tenders	34.17	28.92	28.38	28.10
Speeder Tenders	32.95	25.30	28.59	27.90
Spinners (frame)	21.19	21.67	21.58	24.11
Winder Tenders	22.64	23.33	22.26	21.35
Weavers	31.79	29.64	25.14	24.08
Drawing-in-hands	32.56	32.89	27.27	29.10
Doffers	19.42	20.25	21.00	23.52
Trimmers & Inspectors ..	22.13	21.12	22.61	20.69
Average for selected Occupations (1)	25.98	24.86	23.57	23.22
Dominion Yarns Limited,	-	23.95	23.68	23.34
Empire Cottons Limited	25.88	25.24	21.67	22.85
Hamilton Cottons Ltd.	-	24.57	25.85	24.23
Trent Cotton Limited	-	16.18	20.12	24.80

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(1) including occupations other than specified.

Note: Prepared from February payrolls submitted to the Commission.

4 Telephone				
or defected				
	-	27.95	24.25	20.15
	20.80	23.20	24.29	23.09
	32.98	26.30	23.59	27.60
	22.64	23.05	22.23	21.36
	5.98	24.86	23.07	23.22
	-	23.25	22.68	22.34
	-	32.07	26.85	8.70

Including computations other than specified.

Prepared from February payrolls submitted to the Commission.

DOMINION BUREAU OF STATISTICS - EXTERNAL TRADE BRANCH

CANADA'S IMPORTS OF TEXTILES WITH DUTY COLLECTED THEREON,

ALSO AVERAGE AD VALOREM RATES OF DUTY

Fiscal Years 1929 - 1936

Year ended March 31	Dutiable Imports	Free Imports	Total Imports	Duty Collected	Average ad Valorem Rate on Dutiable Imports	Average ad Valorem Rate on Total Imports
	$	$	$	$	%	%
1929						
[illegible]on and its products	31,208,828	32,084,957	63,293,785	6,933,661	22.2	11.0
[illegible], hemp and jute products	7,[illegible],[illegible]75	8,356,736	15,743,[illegible]14	1,[illegible],273	[illegible].6	9.7
[illegible] and its products	22,9[illegible],457	6,713,[illegible]63	29,6[illegible],120	6,[illegible]1,568	28.7	22.2
[illegible] and its products	40,6[illegible],176	13,825,440	54,428,616	9,779,492	24.1	18.0
[illegible]ficial silk and its products	11,876,363	-	11,876,363	2,9[illegible],117	24.1	24.1
[illegible]r fibres and their products	54[illegible],3[illegible]	9,253,309	9,795,697	97,470	17.9	1.0
[illegible]d textile products	15,840,368	5,846,212	21,686,580	4,[illegible]07,435	26.6	19.4
Total Imports	1[illegible],3[illegible],8[illegible]6	78,074,347	206,439,173	31,9[illegible]9,316	24.5	15.5
1930						
[illegible]on and its products	29,[illegible]21,803	25,043,252	54,[illegible]65,055	6,[illegible],076	21.5	12.1
[illegible], hemp and jute products	7,[illegible],[illegible]66	7,[illegible],[illegible]44	14,71[illegible],810	1,[illegible],334	21.5	11.1
[illegible] and its products	19,[illegible],212	8,[illegible]49,[illegible]45	27,[illegible],[illegible]57	5,[illegible]79,[illegible]69	26.[illegible]	20.3
[illegible] and its products	36,[illegible],727	10,705,299	46,644,026	8,727,[illegible]55	24.5	18.8
[illegible]ficial silk and its products	1[illegible],4[illegible],910	-	13,4[illegible],910	3,[illegible],397	25.6	25.6
[illegible]r fibres and their products	[illegible]91,921	6,169,980	6,761,901	[illegible],477	17.7	1.7
[illegible]d textile products	15,[illegible]85,282	6,4[illegible],911	21,667,293	4,[illegible]66,761	26.7	18.7
Total Imports	1[illegible]1,105,741	84,137,531	185,241,252	30,236,519	25.0	16.3
1931						
[illegible]on and its products	[illegible],267,636	14,906,803	35,174,433	5,1[illegible],[illegible]25	25.2	14.5
[illegible], hemp and jute products	6,17[illegible],242	4,382,929	10,561,171	1,[illegible],383	[illegible].1	13.6
[illegible] and its products	[illegible],070,400	6,91[illegible],563	10,[illegible],963	3,[illegible],[illegible]4	32.0	2[illegible].5
[illegible] and its products	26,138,223	7,499,433	33,637,656	7,[illegible],[illegible]73	27.7	21.5
[illegible]ficial silk and its products	11,571,[illegible]04	-	11,[illegible]71,404	[illegible],[illegible]85	31.7	31.7
[illegible]r fibres and their products	156,528	4,563,660	4,720,188	[illegible],302	[illegible].4	[illegible].7
[illegible]d textile products	11,430,741	4,785,466	16,216,207	3,[illegible],1[illegible]1	2[illegible].9	18.0
Total Imports	87,763,168	42,953,854	130,717,022	24,401,313	27.8	18.7
1932						
[illegible]on and its products	13,[illegible],896	9,949,170	23,942,066	4,[illegible]86,552	30.9	18.1
[illegible], hemp and jute products	4,49[illegible],192	3,178,[illegible]86	7,671,[illegible]78	1,1[illegible],749	26.8	15.1
[illegible] and its products	6,[illegible],[illegible]28	6,37[illegible],[illegible]34	1[illegible],9[illegible],962	[illegible],470	37.[illegible]	18.3
[illegible] and its products	14,42[illegible],[illegible]62	5,1[illegible],135	19,[illegible],697	5,[illegible],[illegible]1	41.4	30.5
[illegible]ficial silk and its products	5,[illegible]42,161	-	5,[illegible],161	2,7[illegible],[illegible]	53.9	53.9
[illegible]r fibres and their products	9,1[illegible]	3,[illegible]59,109	3,6[illegible],231	[illegible],[illegible]13	[illegible].3	0.7
[illegible]d textile products	7,987,4[illegible]4	3,077,243	11,064,367	2,[illegible]53,7[illegible]	28.3	20.4
Total Imports	52,367,785	31,511,577	83,879,36[illegible]	1[illegible],[illegible]87,4[illegible]9	35.9	22.4

Year ended March 31	Dutiable Imports	Free Imports	Total Imports	Duty Collected	Average ad Valorem Rate on Dutiable Imports	Average ad Valorem Rate on Total Imports
	$	$	$	$	%	%
1933						
Cotton and its products	10,356,279	9,489,044	19,845,323	2,994,[illegible]	28.9	15.1
Flax, hemp and jute products	[illegible],694,794	3,152,530	5,845,324	726,443	26.9	12.4
Silk and its products	2,976,731	4,[illegible],981	7,[illegible],712	1,113,[illegible]	37.4	14.2
Wool and its products	9,7[illegible]4,130	4,595,535	14,[illegible],665	3,706,704	38.1	25.9
Artificial silk and its products	2,447,377	-	2,447,377	1,[illegible]	59.1	50.1
Other fibres and their products	26,976	3,705,794	3,732,370	20,164	23.0	0.5
Mixed textile products	4,755,970	2,384,433	7,140,053	1,347,742	28.3	18.9
Total Imports	33,039,457	28,178,367	61,214,824	11,133,[illegible]	33.7	18.2
1934						
Cotton and its products	12,051,859	16,557,626	28,609,485	3,219,444	26.7	11.2
Flax, hemp and jute products	1,779,573	5,815,941	7,[illegible],314	[illegible]	28.1	6.8
Silk and its products	2,98[illegible],396	4,616,811	7,[illegible],217	1,[illegible]	34.7	15.6
Wool and its products	12,156,231	9,764,016	21,[illegible],247	4,[illegible]	35.2	19.5
Artificial silk and its products	3,[illegible],350	-	3,[illegible],350	1,4[illegible],[illegible]	47.9	47.9
Other fibres and their products	101,190	3,635,813	3,736,972	[illegible]	4.2	0.6
Mixed textile products	3,857,172	3,314,013	7,171,18[illegible]	1,129,798	29.3	15.8
Total Imports	35,918,439	43,454,031	79,372,470	11,621,[illegible]	32.4	14.6
1935						
Cotton and its products	12,799,140	20,715,257	33,514,397	3,337,277	26.1	10.1
Flax, hemp and jute products	1,95[illegible],119	5,859,326	7,811,445	563,[illegible]	28.8	7.3
Silk and its products	2,973,985	3,941,428	6,915,313	1,031,1[illegible]	34.7	14.9
Wool and its products	1[illegible],488,447	7,815,946	28,302,393	4,[illegible]	38.2	22.3
Artificial silk and its products	2,119,411	21,828	2,141,239	[illegible]	47.0	46.5
Other fibres and their products	142,442	2,838,406	2,9[illegible],848	[illegible]	9.4	1.0
Mixed textile products	4,316,529	3,817,116	8,1[illegible]3,645	1,[illegible]	23.5	15.1
Total Imports	36,798,973	45,009,307	81,798,280	11,7[illegible],[illegible]96	31.8	14.3
1936						
Cotton and its products	13,539,073	20,033,219	33,57[illegible],292	3,4[illegible],893	25.7	10.4
Flax, hemp and jute products	2,1[illegible],411	6,238,[illegible]26	8,[illegible],237	81[illegible],[illegible]	29.3	7.3
Silk and its products	[illegible],[illegible]7,907	5,19[illegible],640	8,[illegible],547	[illegible]	30.3	11.0
Wool and its products	13,2[illegible],5[illegible]	11,227,369	24,4[illegible],901	4,8[illegible],[illegible]7	35.2	19.1
Artificial silk and its products	1,90[illegible],974	39,403	1,9[illegible],377	[illegible]	49.4	49.5
Other fibres and their products	11[illegible],[illegible]3	4,263,473	4,3[illegible],816	[illegible]	[illegible]	0.5
Mixed textile products	4,715,700	4,247,794	8,96[illegible],494	1,[illegible],704	37.0	14.2
Total Imports	3[illegible],375,440	51,233,724	89,814,164	11,[illegible]9,730	30.8	13.2

C O P Y (R)

1323

P.C. 1294

AT THE GOVERNMENT HOUSE AT OTTAWA

WEDNESDAY, the 1st day of JUNE, 1932.

PRESENT:

HIS EXCELLENCY
THE GOVERNOR GENERAL IN COUNCIL:

WHEREAS the Minister of National Revenue reports that Wool Jersey Cloth and Cotton Stockinette are being imported into Canada under such conditions as prejudicially or injuriously to affect the interests of Canadian producers thereof;

THEREFORE His Excellency the Governor General in Council, on the recommendation of the Minister of National Revenue and under the authority of Section 43 of the Customs Act, Chapter 42, R.S.C. 1927, as amended by Section 4 of Chapter 2 of the Statutes of 1930, Second Session, is hereby pleased to authorize the Minister of National Revenue to fix the value for duty of Wool Jersey Cloth and Cotton Stockinette, the value so fixed to be deemed to be the fair market value thereof, notwithstanding any other provisions of the Customs Act.

(Sgd.) E.J. Lemaire
Clerk of the Privy Council.

The Honourable
The Minister of National Revenue.

C O P Y (R)

TO HIS EXCELLENCY
THE GOVERNOR GENERAL IN COUNCIL:

The undersigned, Minister of National Revenue, has the honour to report that Wool Jersey Cloth and Cotton Stockinette are being imported into Canada under such conditions as prejudicially or injuriously to affect the interests of Canadian producers thereof.

The undersigned has, therefore, the honour to recommend that, under the authority of Section 43 of the Customs Act, Chapter 42, R.S.C. 1927, as amended by Section 4 of Chapter 2 of the Statutes of 1930, Second Session, he be authorized to fix the value for duty of Wool Jersey Cloth and Cotton Stockinette, and notwithstanding any other provisions of the Customs Act, the value so fixed shall be deemed to be the fair market value thereof.

Respectfully submitted,

Minister of National Revenue.

Department of National Revenue,
Customs Division,
Ottawa, 24th May, 1932.

[illegible]—[illegible] CLASSIFIED ACCORDING TO AGE AND SEX, 1931

AGE	ALL ORG. INDUSTRIES	COTTON GOODS	HOSIERY & KNITTED GOODS	SILK AND RAYON GOODS (INCL. ART. SILK)	[illegible] & [illegible]
[illegible]					
10 to 15 years	.33	2.68	.68	1.15	1.14
15 " 17 "	2.39	8.97	7.[illegible]	6.20	5.14
18 " 19 "	4.51	9.81	10.30	10.98	7.53
20 " 24 "	13.69	18.70	23.73	25.69	14.38
25 " 34 "	26.68	22.57	24.[illegible]	28.98	23.[illegible]
35 " 44 "	22.47	13.97	16.[illegible]	14.24	18.29
45 " 54 "	17.97	12.64	10.[illegible]8	8.73	15.33
55 " 64 "	8.34	7.98	4.41	2.92	9.[illegible]7
65 " 69 "	1.78	1.74	1.34	.71	3.15
70 years and over	0.85	.94	1.06	.40	3.06
TOTAL	100.00	100.00	100.00	100.00	100.00
TOTAL NO. EMPLOYED		11,187	3,970	4,789	4,651

AGE	ALL ORG. INDUSTRIES	COTTON GOODS	HOSIERY & KNITTED GOODS	SILK AND RAYON GOODS (INCL. ART. SILK)	[illegible] & [illegible]
10 to 15 years	.33	.68	.68	1.15	1.14
15 " 17 "	2.[illegible]	11.35	7.[illegible]	7.35	6.[illegible]
18 " 19 "	7.23	1.46	18.18	12.15	13.81
20 " 24 "	20.92	40.16	41.91	44.[illegible]	37.89
25 " 34 "	47.[illegible]	[illegible].73	65.99	73.90	51.11
35 " 44 "	71.07	76.70	82.[illegible]	87.[illegible]4	69.40
45 " 54 "	89.04	89.34	92.79	96.[illegible]7	84.93
55 " 64 "	97.33	97.32	97.60	98.39	94.[illegible]
65 " 69 "	99.16	99.[illegible]6	99.[illegible]4	99.80	97.95
70 years and over	100.00	100.0	100.00	100.00	100.0
TOTAL	100.00	100.00	100.00	100.00	100.00
TOTAL NO. EMPLOYED					

AGE	ALL ORG. INDUSTRIES	COTTON GOODS	HOSIERY & KNITTED GOODS	SILK AND RAYON GOODS (INCL. ART. SILK)	[illegible] & [illegible]
[illegible]					
10 to 15 years	1.68	3.37	1.23	3.73	1.73
15 " 17 "	10.14	14.[illegible]6	11.48	16.[illegible]4	13.09
18 " 19 "	15.72	16.90	12.38	21.09	17.13
20 " 24 "	30.68	3[illegible].84	34.23	34.[illegible]1	2[illegible].7
25 " 34 "	22.62	19.54	20.30	19.92	20.76
35 " 44 "	10.71	6.74	8.53	4.05	9.70
45 " 54 "	5.49	2.58	3.75	1.15	4.87
55 " 64 "	2.23	1.08	1.42	.4[illegible]	1.[illegible]
65 " 69 "	0.44	.19	.37	.05	.2[illegible]
70 years and over	0.23	.10	.15	.0[illegible]	.[illegible]8
TOTAL	100.00	100.00	100.00	100.00	100.00
TOTAL NO. EMPLOYED		7,240	3,862	4,101	3,[illegible]6

AGE	ALL ORG. INDUSTRIES	COTTON GOODS	HOSIERY & KNITTED GOODS	SILK AND RAYON GOODS (INCL. ART. SILK)	[illegible] & [illegible]
10 to 14 years		.2	-	-	-
15 years		.5	-	-	-
16 to 17 "		5.7	4.8	-	4.[illegible]
18 " 19 "		5.1	-	-	7.4
20 " 24 "		16.0	19.0	-	1[illegible].1
25 " 34 "		30.4	9.5	-	2[illegible].3
35 " 44 "		13.9	42.9	-	21.3
45 " 54 "		17.7	19.0	-	14.9
55 " 64 "		13.0	4.8	-	9.6
65 " 69 "		4.9	-	-	1.1
70 years and over		[illegible].6	-	-	1.1
TOTAL		100.00	100.00	-	100.00
TOTAL NO. EMPLOYED		648	21	-	94

AGE	ALL ORG. INDUSTRIES	COTTON GOODS	HOSIERY & KNITTED GOODS	SILK AND RAYON GOODS (INCL. ART. SILK)	[illegible] & [illegible]
10 to 14 years		.2	-	-	-
15 "		1.3	-	-	-
16 to 17 "		6.7	6.7	-	4.[illegible]
18 " 19 "		11.6	14.4	-	1[illegible].7
20 " 24 "		[illegible]	5[illegible].6	-	3[illegible].4
25 " 34 "		23.4	18.[illegible]	-	1[illegible].8
35 " 44 "		14.3	4.4	-	1[illegible].6
45 " 54 "		9.4	-	-	3.[illegible]
55 " 64 "		5.[illegible]	-	-	2.1
65 " 69 "		[illegible]	-	-	-
70 years and over		0.9	-	-	-
TOTAL		100.00	100.00	-	100.00
TOTAL NO. EMPLOYED		3[illegible]9	90	-	96

AGE	ALL ORG. INDUSTRIES	COTTON GOODS	HOSIERY & KNITTED GOODS	SILK AND RAYON GOODS (INCL. ART. SILK)	[illegible] & [illegible]
10 to 14 years		.2	-	-	-
15 "		1.3	-	-	-
16 to 17 "		[illegible].5	[illegible].7	-	4.[illegible]
18 " 19 "		[illegible].1	[illegible].1	-	[illegible].9
20 " 24 "		4[illegible].3	[illegible].7	-	5[illegible].3
25 " 34 "		[illegible].7	[illegible]	-	7[illegible].1
35 " 44 "		[illegible].0	[illegible]	-	9[illegible].7
45 " 54 "		9.4	-	-	97.[illegible]
55 " 64 "		[illegible].6	-	-	100.00
65 " 69 "		[illegible].7	-	-	-
70 years and over		-	-	-	-
TOTAL		100.00	100.00	-	100.00
TOTAL NO. EMPLOYED					

TABLE [illegible] - GAINFULLY OCCUPIED IN COTTON TEXTILE INDUSTRY

[illegible] FOR [illegible], 1931.

MALES PERCENTAGE DISTRIBUTION

AGE	ALL MFG. INDUSTRIES	COTTON GOODS	HOSIERY & KNITTED GOODS	SILK AND SILKGOODS (INC. ART. SILK)	WOOLLENS & WORSTEDS
[illegible] to 14 years		.8	.3	.3	.7
[illegible]		2.5	1.2	1.2	1.4
[illegible] to 17 "		9.4	9.1	7.1	[illegible]
[illegible] 19 "		12.1	[illegible]	12.1	[illegible]
[illegible] - 24 "		19.4	25.7	27.3	17.2
[illegible] - 34 "		22.2	24.4	22.1	22.3
[illegible] - 44 "		13.4	14.3	12.6	17.1
[illegible] - 54 "		12.3	9.4	9.8	13.1
[illegible] - 64 "		7.1	4.4	8.4	7.9
[illegible] 69 "		1.4	.9	.8	[illegible]
[illegible] years and over		.7	[illegible]	.5	[illegible]
[illegible]		100.00	[illegible]	100.00	[illegible]
[illegible] NO. EMPLOYED		7,339	[illegible]	5,291	1,171

AGE	ALL MFG. INDUSTRIES	COTTON GOODS	HOSIERY & KNITTED GOODS	SILK AND SILK GOODS (INC. ART. SILK)	WOOLLENS & WORSTEDS
[illegible] to 14 years		.9	.7	1.3	1.0
[illegible] 15 "		4.2	[illegible]	4.7	3.5
[illegible] " 17 "		15.9	13.6	18.3	13.6
[illegible] " 19 "		18.5	19.4	21.2	17.6
[illegible] " 24 "		34.8	37.8	34.3	34.8
[illegible] " 34 "		19.7	17.9	15.1	21.0
[illegible] " 44 "		5.1	[illegible]	5.7	6.8
[illegible] " 54 "		1.9	[illegible]	1.1	1.8
[illegible] " 64 "		.6	.5	.5	.5
[illegible] " 69 "		.1	.3	.1	[illegible]
[illegible] years and over		.1	-	-	[illegible]
[illegible]		100.0	[illegible]	100.00	100.0
[illegible] NO. EMPLOYED		[illegible]	1,185	1,431	[illegible]

[illegible]

AGE	ALL MFG. INDUSTRIES	COTTON GOODS	HOSIERY & KNITTED GOODS	SILK AND SILK GOODS (INC. ART. SILK)	WOOLLENS & WORSTEDS
[illegible] to 14 years		.4	.1	[illegible]	[illegible]
[illegible] 15 "		1.1	[illegible]	.7	.7
[illegible] 17 "		9.0	6.2	4.8	5.1
[illegible] 19 "		8.7	13.5	8.4	7.0
[illegible] 24 "		18.5	[illegible]	[illegible]	[illegible]
[illegible] 34 "		23.8	24.1	[illegible]	[illegible]
[illegible] 44 "		14.6	17.1	17.[illegible]	[illegible]
[illegible] 54 "		11.8	1[illegible].9	1[illegible].1	16.1
[illegible] 64 "		9.0	4.9	[illegible]	16.7
[illegible] 69 "		1.9	1.8	.9	[illegible]
[illegible] years and over		1.2	1.6	[illegible]	[illegible]
[illegible]		100.0	100.0	[illegible]	[illegible]
[illegible] NO. EMPLOYED		2,735	[illegible],793	[illegible]	[illegible]

AGE	ALL MFG. INDUSTRIES	COTTON GOODS	HOSIERY & KNITTED GOODS	SILK AND SILK GOODS (INC. ART. SILK)	WOOLLENS & WORSTEDS
[illegible] to 14 years		.3	[illegible]	.4	[illegible]
[illegible] 15 "		1.7	.7	[illegible]	[illegible]
[illegible] 17 "		14.1	11.0	13.0	[illegible]
[illegible] 19 "		21.4	[illegible]	[illegible]	[illegible]
[illegible] 24 "		[illegible]	[illegible]	[illegible]	[illegible]
[illegible] 34 "		[illegible]	[illegible]	17.3	[illegible]
[illegible] 44 "		[illegible]	[illegible]	[illegible]	[illegible]
[illegible] 54 "		[illegible]	[illegible]	[illegible]	[illegible]
[illegible] 64 "		[illegible]	[illegible]	[illegible]	[illegible]
[illegible] 69 "		[illegible]	[illegible]	[illegible]	[illegible]
[illegible] years and over		[illegible]	[illegible]	[illegible]	[illegible]
[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
[illegible] NO. EMPLOYED		[illegible]	[illegible]	[illegible]	[illegible]

AVERAGE HOURS WORKED AND AVERAGE EARNINGS IN PAY PERIOD, TEXTILE INDUSTRIES FEBRUARY, 1936

TWO WEEK PAYROLLS

	MALES				FEMALES			
	QUEBEC		ONTARIO		QUEBEC		ONTARIO	
	EARNINGS	HOURS	EARNINGS	HOURS	EARNINGS	HOURS	EARNINGS	HOURS
THREAD	37.44	93.6	-	-	23.82	86.3	-	-
WOOLLEN YARN AND CLOTH	34.34	107.7	34.62	98.5	23.03	102.0	22.66	89.6
HOSIERY	27.54	89.4	39.40	99.3	19.79	74.6	24.54	85.2
KNIT GOODS	27.57	97.5	36.50	96.6	16.39	80.0	22.93	84.0
COTTON YARN & CLOTH ...	25.09	89.2	31.14	102.0	18.51	79.0	23.14	91.8
SILK	24.88	96.4	30.37	87.4	18.58	87.8	19.92	73.3

ONE WEEK PAYROLLS

COTTON YARN & CLOTH...	14.76	55.7	15.62	46.4	12.55	47.4	12.58	45.8
SILK	11.25	52.2	17.87	50.1	9.70	45.9	12.86	46.2
ARTIFICIAL SILK	19.56	56.2	24.97	55.4	10.65	50.6	11.93	45.1
WOOLLEN YARN & CLOTH .	13.09	49.0	19.91	52.8	6.91	31.9	13.72	50.0
KNIT GOODS.....	14.57	48.2	19.94	46.7	9.53	41.9	11.97	39.6
HOSIERY	19.40	52.9	21.99	50.4	11.53	45.3	11.08	45.5
CARPETS	-	-	19.53	47.2	-	-	13.33	45.7
THREAD	20.40	45.7	24.29	55.7	15.28	47.6	13.94	52.4

AVERAGE HOURS [illegible] HELD BY [illegible] TAXPAYERS [illegible]

TWO [illegible] PAYROLLS

	MALES				FEMALES			
	QUEBEC		ONTARIO		QUEBEC		ONTARIO	
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]AD	37.44	95.6	-	-	23.82	86.3	-	-
[illegible]EN YARN AND CLOTH	34.54	1[illegible]7.7	34.62	98.5	20.33	1[illegible]2.0	2[illegible].55	89.8
[illegible]Y	27.[illegible]4	89.4	36.40	99.3	19.79	74.6	2[illegible].[illegible]4	85.2
[illegible] GOODS	27.37	97.5	36.50	96.6	18.39	82.0	2[illegible].93	84.0
[illegible]ON YARN & CLOTH ...	26.[illegible]6	89.2	31.14	1[illegible].0	18.11	79.0	2[illegible].14	91.8
[illegible]LK	24.88	96.4	30.37	87.4	1[illegible].36	87.8	1[illegible].32	76.3

ONE [illegible] PAYROLLS

[illegible]TON YARN & CLOTH...	14.76	55.7	15.62	46.4	12.[illegible]5	47.4	1[illegible].58	45.8
[illegible]K	11.25	5[illegible].2	17.87	5[illegible].1	9.70	45.9	1[illegible].86	46.2
[illegible]ICIAL SILK	19.[illegible]6	56.2	24.97	55.4	1[illegible].65	3[illegible].6	11.[illegible]3	45.1
[illegible]OLLEN YARN & CLOTH .	18.[illegible]9	49.0	1[illegible].91	52.8	8.[illegible]1	31.9	1[illegible].72	5[illegible].
[illegible]ENT GOODS.....	14.37	48.2	19.24	46.7	9.[illegible]3	41.9	11.97	39.6
[illegible]OLTRY	19.40	52.9	21.[illegible]9	5[illegible].4	11.35	4[illegible].	11.[illegible]8	45.5
[illegible]LOTHS	-	-	19.33	47.2	-	-	13.33	45.7
[illegible]EAD	20.40	45.7	24.29	55.7	15.28	47.6	1[illegible].94	5[illegible].4

KIND OF INDUSTRIES	TOTAL	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	NOT STATED
Silk & Artificialk Silk.....	27	-	2	2	2	1	3	3	4	2	3	4	-	1	-	-
Carpets & Custom Rugs	14	1	-	-	-	2	1	1	3	1	1	2	1	-	-	-
Cordage Companies	7	-	-	2	2	2	-	-	-	-	-	1	-	-	-	-
Cotton Bags.....	15	1	2	-	1	1	-	2	1	2	1	2	-	-	-	-
Cotton Belting	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-
Cotton Yarn & Cloth & Thread	10	-	-	1	2	-	1	1	-	1	1	3	-	-	-	-
Hosiery & Knitted Goods	128	8	10	9	8	3	11	10	7	15	9	16	5	14	-	-
Linen Towels	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Wool Cloth	26	1	2	1	3	1	1	2	3	3	-	7	1	1	-	1
Woollen Yarn & Felt	18	1	1	-	-	-	-	-	-	3	2	5	4	2	-	-
Wool Pulling & Batting	6	1	-	-	-	-	3	-	-	1	-	-	1	-	-	-
ALL INDUSTRIES	248	13	18	15	16	10	20	20	18	29	19	39	12	18	-	1

NUMBER OF MILLS CLOSING DURING THE FOLLOWING YEARS.

Silk & Artificial Silk	5	-	-	1	-	-	-	-	1	1	2	-	-	-	-	-
Carpets & Custom Rugs	7	-	-	-	-	-	-	2	1	-	-	3	-	-	-	-
Cordage Companies	5	-	-	1	-	-	-	1	1	1	1	-	-	-	-	-
Cotton Bags	3	-	-	-	-	-	1	-	-	2	-	-	-	-	-	-
Cotton Belting	2	-	1	-	-	-	1	-	-	2	-	-	-	-	-	-
Cotton Yarn,Cloth & Thread ..	6	-	-	-	-	-	1	2	1	-	-	1	1	-	-	-
Hosiery & Knitted Goods	77	2	3	4	5	6	10	10	6	6	9	6	9	2	-	1
Linen Towels	2	-	-	-	-	-	2	-	-	-	1	-	-	-	-	-
Wool Cloth	17	2	3	2	1	2	2	-	1	-	-	-	2	-	-	1
Woollen Yarn & Felt	2	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-
Wool Pulling & Batting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ALL INDUSTRIES	[illegible]	4	[illegible]	[illegible]	[illegible]	[illegible]	12	15	11	10	13	10	12	2	-	[illegible]

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NEW ENTERPRISES IN THE BUSINESS IN THE PERIOD FROM 1923 to 1934
ALSO MILLS GOING OUT OF BUSINESS IN THE SAME PERIOD
WITH ORIGINAL CAPITAL REPORTED

	INDUSTRIES CRASHING TO DEATH SINCE 1923			NEW INTERPRISES STARTING IN BUSINESS SINCE 1923		
	NO. OF MILLS GIVING ORIGINAL CAPITAL	NO. OF MILLS WITH NO CAPITAL GIVEN	CAPITAL $	NO. OF MILLS GIVING ORIGINAL CAPITAL	NO. OF MILLS WITH NO CAPITAL GIVEN	CAPITAL $
SILK AND ARTIFICIAL SILK COMPANIES	5	-	1,903,002	27	-	20,078,620
CARPETS & CUSTOM RUGS COMPANIES	7	-	44,748	14	-	1,379,261
CORDAGE & TWINE COMPANIES	5	-	358,140	7	-	3,289,811
COTTON BAG COMPANIES	3	-	77,798	15	-	1,190,099
COTTON BELTING COMPANIES	2	-	192,374	1	-	1,659
COTTON YARN,CLOTH & THREAD COMPANIES	6	-	2,067,539	10	-	1,327,101
HOSIERY AND KNITTED GOODS COMPANIES	77	3	3,706,975	123	2	7,562,000
LINEN TOWELS COMPANIES	2	-	644,319	1	-	72,282
WOOLEN CLOTH COMPANIES	17	1	1,072,978	26	1	3,539,130
WOOLEN YARN COMPANIES	2	-	1,406,267	18	-	596,519
WOOL PULLING & BATTING COMPANIES	-	-	-	[illegible]	-	379,800
	126	4	11,474,140	248	3	39,416,282

1923 - 1926 [illegible] - BY [illegible]

KIND OF MILLS	NO. OF MILLS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15 or more	NOT REPORTED
Silk & Artificial Silk	5	-	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-1
Carpets & Custom Rugs	5	2	1	1	-	-	-	-	-	-	1	-	-	1	-	-	-
Cordage Commodities	5	-	-	-	1	3	-	-	-	-	-	1	-	-	-	-	-
Cotton Rugs	3	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cotton Batting	2	-	1	-	-	-	-	-	-	-	1	-	-	-	-	-	-
Cotton Yarn, Cloth & Thread	6	1	1	-	1	-	-	-	-	-	-	1	-	-	1	1	-
Hosiery & Knitted Goods.....	79	12	8	10	4	4	4	4	3	5	3	-	-	3	1	8	10
Linen Towels	2	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1	-
Tow[illegible] Cloth	16	2	3	1	-	1	3	-	2	-	1	1	-	-	-	-	2
Tow[illegible] Yarn & Felt	2	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	-
Wool [illegible] & Batting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
[illegible]	126	17	20	13	7	8	8	4	5	5	6	4	-	4	8	10	13

SILK & ARTIFICIAL SILK

FIRMS CEASING TO EXIST .

BRANTFORD, Ontario	Niagara Silk Co. Ltd.
PORT DOVER, Ontario	Dover Silks Limited
OSHAWA, Ontario	The Oriental Textile Co.
TORONTO, Ontario	The E & J Silk Co. Lted - 100 Sterling Road
VALLEYFIELD, Quebec	The Brupbacker Silk Mills Ltd.

NEW FIRMS STARTING BUSINESS

ACTONVALE, Quebec	Actonvale Silk Mills Ltd.
BRANTFORD, Ontario	Slingsby Silk Ltd. - Grand Rivers Ave.
BRANTFORD, Ontario	Niagara Silk Co. Ltd.
CAP DE LA MADELEINE, Quebec	Canadian T.S.R. Of Lyons
CORNWALL, Ontario	Courtualds (Canada) Limited
DANVILLE, Quebec	M.E. Binz & Co. Ltd. of Danville
DRUMMONDVILLE, Quebec	Canadian Celanese Limited
DRUMMONDVILLE, Quebec	Corono Velvets Limited
GRANBY, Quebec	Carl Stohn of Canada Ltd
GRANBY, Quebec	Stark Bros Ribbon Cor. of Canada Ltd.
GALT, Ontario	Newlands & Co. Limited
HAWKESBURY, Ontario	The B. Edmund David Silk Mills
LOUISEVILLE, Quebec	Associated Textiles of Canada Ltd.
MONTMAGNY, Quebec	M.E. Binz Co. Ltd.
MONTREAL, Quebec	British American Silk Mills Ltd - 747A Guy St.
MONTREAL, Quebec	Royal Silk Mills of Canada - 401 Marie Anne St.
PORT DOVER, Ontario	Dover Silks Limited
ST. CATHARINES, Ontario	Crout's Limited - Vine Street
ST. HYACINTHE, Quebec	Canadian Silk Mills Reg'd - 803 Bourdage St.,
ST. HYACINTHE, Quebec	Consolidated Silk Mills Ltd.
ST. JEAN, Quebec	Albert Codde-Bedin Ltd.
TORONTO, Ontario	L & L Textiles Limited
TORONTO, Ontario	Dominion Rayon Weaving Co. (Leaside)
TORONTO, Ontario	The E & J Silk Co. Ltd. - 100 Sterling Road
VALLEYFIELD, Quebec	The Brupbacker Silk Mills Ltd
VALLEYFIELD, Quebec	The Valleyfield Silk Mills Ltd.

Dinsmore-Hoyt Co. Ltd.

Dorr Silks Limited.

[illegible]

[illegible]

[illegible]

[illegible]

Dominion Silk Mfg. Co. Ltd.
Niagara Silk Co. Ltd.

Quebec Canadian T.C.R. Of Ipoh.

M.L. Bins & Co. Ltd. of Dewville
Jean-Jean Cainsow Limited
Dacron Velvets Limited.

Carl Wooden of Carson Ltd
Stark Tree Silkworm Co. of Oswald Ltd.
Washington & Co. Limited

The E. Zadmund David Silk Mill

Associated Textiles of Canada Ltd.

M.E. Bins Co. Ltd.
British Artificial Silk Mills Ltd - Bay [illegible]
[illegible]

Lower Silks Limited

Crook's Limited - Film Weaver
Canadian Silk Mills Mfg'd - [illegible]

[illegible]

L & L Textiles Limited.

[illegible]

The Valleyfield Silk Mills Ltd.

CARPETS & CUSTOM RUGS

FIRMS CEASED TO EXIST

[illegible]YORK, Ontario	The Community Rug Co.
[illegible]BROOKE, Quebec	Sherbrooke Carpet Mills Ltd - 136 Laurie St. (Sold to Bly-Marin - Montreal Que.)
[illegible]TO, Ontario	Novelty Rug Co. - 349-353 Carlaw Ave
[illegible]TO, Ontario	Ontario Rug Weavers - 402-406 Eastern Ave
[illegible]TO, Ontario	Turco-Persian Rug Co. - 166 Duchess St.
[illegible]O, Ontario	Veteran Rug Weaving Co. - 18 Mark St.

NEW FIRMS STARTING BUSINESS

[illegible]DON, Ontario	The Community Rug Co.
[illegible]FORD, Ontario	Harding Carpets Limited
[illegible]UGA, Ontario	Cayuga Textiles Ltd.
[illegible]UNG, Ontario	Donald McKinnon & Sons - Bagot Street
[illegible], Quebec	Gaspe Artcrafts Rug'd - Madeleine River, Gaspe Co.
[illegible], Ontario	The Guelph Carpet & Worsted Co. Ltd.
[illegible]TON, Ontario	Ontario Rug Works - 153 York Street,
[illegible]TON, Ontario	The Syer Co.
ST. CATHARINES, Ontario	Empire Rug Mills Ltd.
[illegible]BROOKE, Quebec	Sherbrooke Carpet Mills Ltd - 136 Laurier St.
[illegible]TO, Ontario	Ontario Rug Weavers - 402-406 Eastern Ave,
[illegible]D, Ontario	Novelty Rug Co. - 344-353 Carlaw Ave
[illegible]OD, Ontario	Artcraft Rug Works - 226 Mary St.
[illegible]IPEG, Man.	Capital Carpet Co. - 701, Wellington Ave.

CORDAGE COMPANIES

FIRMS CEASING TO EXIST

BRANTFORD, Ontario	Bowman Twines Ltd - Alice St.
LENNOXVILLE, Quebec	The Aero Manufacturing Co. Ltd.
SHERBROOKE, Quebec	Samson Cordage Works of Canada Ltd - Minto St.
WALKERTON, Ontario	Dominion Twine & Cordage Co. Ltd -
WINNIPEG, Man.	Manitoba Cordage Co. Ltd - 409 Winnipeg Piano Bldg.

NEW FIRMS STARTING BUSINESS SINCE 1923

BRANTFORD, Ontario	Bowman Twines Ltd - Alice St.
DUNSVILLE, Ontario	John S. Brooks
FORT WILLIAM, Ontario	Canadian Fish-Net Co. Ltd - 203 Harding St.
HAMILTON, Ontario	Binder Twine Co. - Sherman Ave. N.
SHERBROOKE, Quebec	W.A. Turner Mfg. Co. Rad'g - 199 Victoria St.
SAMSON	SAMSON CORDAGE Works of Canada Ltd - Minto St.
WINNIPEG, Man.	Manitoba Cordage Co. Ltd - 409 Winnipeg Piano Bldg.

COTTON BAGS

FIRMS CEASED TO EXIST

MONTREAL, Quebec	Apex Bag & Bagging Co. Ltd - 2440 Mullins St.
MONTREAL, Quebec	Brodie James -231 Young St.
MONTREAL, Quebec	Imperial Bag Co. - 635 St. Paul St. W.

NEW FIRMS STARTING BUSINESS SINCE 1923

HAMILTON, Ontario	Standard Bag & Burlap Co. - 183 St. Catharines St.
LONDON, Ontario	London Bag Mfg. Co. - 88 Maitland St.
MONTREAL, Quebec	Smith & Nephew Ltd. - 378 St. Paul St. W.
MONTREAL, Quebec	Apex Bag & Bagging Co. Ltd - 2440 Mullins St.
MONTREAL, Quebec	Brodie James - 231 Young St. W
MONTREAL, Quebec	Imperial Bag Co. - 635 St. Paul St. West
MONTREAL, Quebec	Standard Sack Supply Co. - 4281 Sherbrooke Ave
MONTREAL, Quebec	The Norman Bag Co. - 52 Mazareth St.
MONTREAL, Quebec	The City Bag Co. - 4589 Colonial Ave.
MONTREAL, Quebec	Thomas Binar & Co. (Can.) Ltd. - 606 Coursolles St.
PORT COLBORNE, Ontario	Ontarb Bag Co.
THETFORD MINES, Quebec	Jos.T. Beaudoin
TORONTO, Ontario	Nook Bros & Ayre Co. - 4 Berti St.
WALKERVILLE, Ontario	Walkerville Bag Mfg.Co.
WINNIPEG, Man.	Joseph Litman - 465 Dufferin Ave.

COTTON BELTING

Firms Ceasing to Exist

MONTREAL, Quebec	Main Belting Co. of Canada Ltd - 112 St. Patrick St.
HAMILTON, Ontario	DOMINION Belting Co. Ltd - 37 Sherman Ave. N.

NEW FIRMS STARTING IN BUSINESS SINCE 1923

OTTAWA, Ontario	Unity Endless Belt Works - 264 Kent St.

COTTON YARN & CLOTH & THREAD & [illegible]

FIRMS CEASED TO EXIST

KINGSTON, Ontario	Dominion Textile Co. Kingston Branch
MONTREAL, Quebec	Dominion Textile Co. St. Ann Branch
MONTREAL, Quebec	Montreal Thread Co. Ltd - 940 Inspector St.
MONTREAL, Quebec	American Thread Co. - 2375 Aird Ave
ST. CROIX, Quebec	Filature Provinciale Ltee.
ST. MARYS, Ontario	Roxborough Textile Mills Ltd.

NEW FIRMS STARTING IN BUSINESS SINCE 1923

CORNWALL, Ontario	Powdrell & Alexander of Canada - 4th St.
GRANBY, Quebec	The Kenond Mills Ltd - 825 St. Charles St.
MONTREAL, Quebec	Independent Thread Mills - 914 Channevilla St.
MONTREAL, Quebec	Montreal Thread Co. Ltd - 940 Inspector St.
ST. CROIX, Quebec	Filature Provinciale Ltee.
ST. MARYS, Ontario	Roxborough Textile Mills Ltd.
STRATFORD, Ontario	Avalon Fabrics Ltd. - 600 Erie St.
TRENT N, Ontario	The Trent Cotton Co.
WELLAND, Ontario	Dominion Yarns Limited

HOSIERY & KNITTED GOODS

NEW FIRMS STARTING IN BUSINESS SINCE 1925

ACTON, Ontario	Mason Knitting Co.
ACTON VALE, Quebec	Three Roses Knitting Co. Ltd.
BOWMANVILLE, Ontario	Durham Textiles Ltd.
COATICOOK, Quebec	Menard Frederick
COBOURG, Ontario	Cobourg Knitwear Ltd.
DRUMMONDVILLE, Quebec	The Butterfly Hosiery Co. Ltd.
DUNDAS, Ontario	Wm. Hood
DRUMMONDVILLE, Quebec	Dominion Hosiery Ltd.
EDMONTON, Alta.	Cloverdale Knitting Mills - 9713 95th St.
GALT, Ontario	Knit Craft Co.
GALT, Ontario	Springstead Knitwear Co. - 116 Water St.
GEORGETOWN, Ontario	Brill Hosiery Co. - Water St.
GRANBY, Quebec	Nordic Hosiery - 80 Dennisson Ave.
GRAND'MERE, Quebec	Grand'Mere Knitting Co. Ltd.
HAMILTON, Ontario	Leo Emmett - 39 Wentworth St.
HAMILTON, Ontario	Bonnie Heather Knitwear - 350 Cumberland Ave
HAMILTON, Ontario	National Hosiery Mills Ltd. - Dundurn & Chatam Sts.
Hespeler, Ontario	Day-Smith Co. Ltd.
HAMILTON, Ontario	Kenilworth Weavers Ltd.
HAMILTON, Ontario	Prospect Knitting Co. - 238 Avondale Ave.
HULL, Quebec	Outineau Knitting Co.
HULL, Quebec	Moncion, J.B.
JOLIETTE, Quebec	Canadian Knitting Co.
KITCHENER, Ontario	Canadian Consolidated Felt Co. Ltd.
KITCHENER, Ontario	Swiss Knit - 106 Ontario St. South.
KITCHENER, Ontario	Kitchener Hosiery Co. - 154 King St. E.
LONDON, Ontario	McLeod Hosiery Co. Ltd - 17 KingSt. W.
LONDON, Ontario	Richmond Hosiery Ltd. - 349 Ridout St.
LONDON, Ontario	Supersilk Hosiery Co. - Florence St.
MONTREAL, Quebec	Berman Knitting Mills Co. - 10 OntarioSt. W.
MONTREAL, Quebec	New Knit Hosiery Co. Ltd - 3675 St. Lawrence Blvd.
MONTREAL, Quebec	Comfort Hosiery Ltd - 6407 Boyer St.
MONTREAL, Quebec	Novelty Knitting Ltd - 5490 St. Dominique
MONTREAL, Quebec	Harris Knitting Co. Ltd - 4060 St. Lawrence Blvd.
MONTREAL, Quebec	Grover Knitting Mills Ltd - 2019 Moreau St.
MONTREAL, Quebec	Rose Knitting Mills Ltd. 4530 Clark St.
MONTREAL, Quebec	Infant Knit Mfg. Co. - 3981 St. Lawrence Blvd.
MONTREAL, Quebec	Art Knitting Mills Mfg. - 4060 St. Lawrence Blvd.
MONTREAL, Quebec	E.M. Pageau - 5362 Papineau St.
MONTREAL, Quebec	The Glove Knitters Inc. - 5490 St. Dominique
MONTREAL, Quebec	S. Schofer - 4116 St. Lawrence Blvd.
MONTREAL, Quebec	Bestnit Co. - 919 Victoria Square
MONTREAL, Quebec	Algoma Knitting Mills Reg'd - 481 Vitre St.
MONTREAL, Quebec	Davis Knit Mfg. - 3981 St. Lawrence Blvd.
MONTREAL, Quebec	Sporting Knit Co. Ltd - 736 Notre Dame St. W.
MONTREAL, Quebec	St. Lawrence Knitting Co. Reg. - 6416 St. Lawrence B.
MONTREAL, Quebec	Schofer, Sam. 4116 St. Lawrence Blvd.
MONTREAL, Quebec	Knit Craft Mills - 10 Ontario St. W.
MONTREAL, Quebec	Cadet Hosiery Ltd.
MONTREAL, Quebec	Deluxe Sweater Mills - 1470 Peel St.
MONTREAL, Quebec	Canada Knitting Mills Ltd - 5224 St. Lawrence Blvd.
MONTREAL, Quebec	Sunbeam Hosiery Ltd. - 716 Notre Dame St. W.
MONTREAL, Quebec	Miller Knitting Mills Ltd - 3010 St. Lawrence Blvd.
MONTREAL, Quebec	Victory Knitting Co. Ltd - 317 Notre Dame St. E.

[illegible] Knitting Co., Ltd.

[illegible] Knitting Co., Ltd.

[illegible] Industrial Knitwear Co., Ltd.
[illegible]

[illegible] Co.

[illegible] Co. - [illegible] St.
Montreal Hosiery - 80 [illegible] St.
Grand'Mere Knitting Co., Ltd.
[illegible] Co. - 39 [illegible] St.
[illegible] Hosiery Knitwear - 320 [illegible]
[illegible] Knitting Mills Ltd. - [illegible]

[illegible] Co. - [illegible] Knitting Co.

[illegible] Knitting Co.

[illegible] Knitting Co., Ltd.
[illegible] Knit - 104 [illegible] St. [illegible]
Kitchener Hosiery Co. - 154 [illegible] St. E.

Melbond Hosiery Co. Ltd - 17 [illegible] St. W.
Mid-Road Hosiery Ltd. - 385 [illegible] St.
Monarch Hosiery Co. - [illegible] St.

Norman Knitting Mills Co. - 10 [illegible] St. E.
New Knit Hosiery Co. Ltd - [illegible] St. Lawrence Blvd.
[illegible] Hosiery Ltd - [illegible] St.

Grover Knitting Mills Ltd - [illegible] St.

Art Knitting Mills E. - [illegible] St. Lawrence Blvd.
[illegible] Knitting Inc. - [illegible] St. [illegible]
The Glove Knitters Inc. - [illegible] St. [illegible]
S. [illegible] - [illegible] St. [illegible]
Hosiery Co. - [illegible] St. [illegible]

[illegible] Knit W. - [illegible] St. Lawrence Blvd.
Sporting Knit Co. Ltd - [illegible] St. W.
St. Lawrence Knitting Co. Ltd. - [illegible] St. Lawrence

[illegible] Hosiery Ltd. - [illegible] St. W.
[illegible]

MONTREAL, Quebec	Bonneville Knitwe Ltd - 83 St. Antoine St.
MONTREAL, Quebec	National Knitters Co. Ltd - 1422 Bleury St.
MONTREAL, Quebec	Vogue Knit Co. Ltd - 10 Ontario St. W.
MONTREVILLE, Quebec	Rouville Knitting Co.
MOUNT PLEASANT, Ontario	Weldrest Hosiery Limited - 70 Buttonwood Ave
MOUNT FOREST, Ontario	Superior Knitting Mills Ltd
MOUNTAIN PARK, Alta.	Madsen Bros. Knitting Co.
NICOLET, Quebec	N.H. Biron
ONEIDA, Ontario	Wedgewood Knitting Mills
OSHAWA, Ontario	Norman G.C. Barnes.
PLESSISVILLE, Quebec	Somerset Knitting Mills Ltd - 17 Sherbrooke St.
PERTH, Ontario	Superior Silk Mills Ltd.
PORT DOVER, Ontario	Norfold Knitters
PETERBOROUGH, Ontario	Anderson Industries Ltd.
RICHMOND, Quebec	New Knit Hosiery Mills Ltd.
RICHMOND HILL, Ontario	Richmond Hill Knitting Mills
TORONTO, Ontario	Beaunit Mills Ltd - 24 Spadina Ave.
TORONTO, Ontario	Adams Knitting Co. - 76 Duke St.
TORONTO, Ontario	Ontario Hosiery Co. - 110 Spadina Ave.
TORONTO, Ontario	Angus Thomas Armitage - 2454 Bathurst Ave
TORONTO, Ontario	Textile Knitting Mills - 241 Queen St. W.
TORONTO, Ontario	Supreme Knitting Mills Ltd. - 43 [illegible] Ave.
TORONTO, Ontario	Federal Knitting Mills - 221-225 [illegible] Ave.
TORONTO, Ontario	Tensc Knitting Co. Ltd - 895 Lansdowne Ave.
TORONTO, Ontario	Elco Ltd. - 86 John St.
TORONTO, Ontario	Fred R. Folsom & Co. - 252 MadisonAve.
TORONTO, Ontario	F.R. Houlding Ltd - 544 King St. W.
TORONTO, Ontario	Canadian Hosiery Co. - 318 Adelaide S. W.
TORONTO, Ontario	McGregor Hosiery Mills - 47-49 Bathurst,
TORONTO, Ontario	Dupont Textiles Ltd - Christie & Dupont Sts.
TORONTO, Ontario	J.W. Allen - 862 Richmond St.
TORONTO, Ontario	Herbert Hosiery Mills of Canada Ltd.
TORONTO, Ontario	goodyear Knitting Co. - 651 Queen St. E.
TORONTO, Ontario	The R & F Knitting Co. 130 Dundas St. W.
TORONTO, Ontario	Ontario Knitting Mills, 34 St. Patrick St.
TORONTO, Ontario	Ontario Silknit Ltd - 590 King St. W.
TORONTO, Ontario	T. Leach & Co.
TORONTO, Ontario	Lockwood Textile Co.
TORONTO, Ontario	The A. Petz Knitting Mills - 3064 Dundas St.
TORONTO, Ontario	Hall Knit Craft Limited - 165, King St. E.
TORONTO, Ontario	Lighthouse Knitting Mills - 40 Richmond St. W.
TORONTO, Ontario	Macaubber Knitting Mills Ltd - 196 Adelaide St. W.
TORONTO, Ontario	Art Knitting Co. - 186 St. John St.
TORONTO, Ontario	Lynn Sportwear Ltd. - 366 Adelaide St. W.
TORONTO, Ontario	Dainty Knit Mills Ltd - 220 King St. W.
TORONTO, Ontario	Greffice Fabrics Ltd - 370 Richmond W.
TORONTO, Ontario	The Kerwick Knitting Co. Ltd - 702 Eastern Ave.
TRURO, N.S.	Eastern Hosiery Mills Ltd - 62 Elm St.
TORONTO, Ontario	Winner Garft Co. - 136 a Simcoe St.
ST. HYACINTHE, Quebec	Cotham Hosiery Co. of Canada Ltd.
ST. HYACINTHE, Quebec	The Victory Hosiery Mills Ltd.
ST. HYACINTHE, Quebec	Acme Underwear Reg'd - 108 St.Antoine
SHERBROOKE, Quebec	Canadian Silk Products
SHERBROOKE, Quebec	Arcadia Knitting Mills Inc. - 89 Montcalm St.
STE CATHERINE DE LA PENTE, Que.	Compagnie Hosiery Mills Inc.
ST. JOHNS, Quebec	St. Johns Silk Co. Ltd. - 201 Louis St.
SOREL, Quebec	Richelieu Knitting Co.
ST. CATHARINES, Ontario	Nova Knit Co. - 5 Mill St.
STE MARTINE, Quebec	H.L. DEscelles.
SIMCOE, Ontario	British Knitwear Ltd.
ST. CATHARINES, Ontario	L.O. Hudson Co. Ltd - 178-182 Vine St.
ST. JOHN, N.B.	Newfields Ltd - 108 Paradise Row

VANCOUVER, B.C.	Western Hosiery Mills - 76 E. 2nd Ave.
VANCOUVER, B.C.	Burrard Knitting Co. Ltd - 2nd Ave.
WINNIPEG, Man.	Cambridge Knitwear Mills Ltd - 70 Arthur St.
WINNIPEG, Man.	Union Knitting Co. - 153 McDeg or St.
WINNIPEG, Man.	Winnipeg Knitting Mills - 138 Portage Ave.
WOODSTOCK, Ont.	E. E. Paquette & Sons - 311 Dundas St.
TORONTO, Ontario	Christina Knitting Shop - 1010 Danforth St.

HOSIERY & KNITTED GOODS

FIRMS CEASING TO EXIST

ALMONTE, Ontario	Penman's Limited - Mill #1
ST. JEAN, Quebec	Three Roses Knitting Co. Ltd.
ALMONTE, Ontario	The Almonte Knitting Co.
BERTHIER, Quebec	Intarsia Knitters Ltd.
[illegible], Ontario	
COBOURG, Ontario	Cobourg Knitwear Ltd.
COLLINGWOOD, Ontario	Dufferin Knitting Mills
COLLINGWOOD, Ontario	D. Graham Sons & Co.
DRUMMONDVILLE, Quebec	Dominion Hosiery Limited
EUREKA, N.S.	Eastern Textile Limited
EDMONTON, Alta.	Edmonton Knitting Mills Limited
GODERICH, Ontario	Goderich Knitting Co.
GUELPH, Ontario	W.R. McCartney
GALT, Ontario	A. Little & Co. Ltd. - 82 Berkley Road
GALT, Ontario	William Peard - 22 Dickson St.
GALT, Ontario	Knit Craft Co.
HULL, Quebec	Gatineau Knitting Co.
HULL, Quebec	J.B. Monoion
HORNING MILLS, Ontario	John Brown
HANOVER, Ontario	Hanover Converters Ltd.
HAMILTON, Ontario	Tru-Knit Mills Ltd.
[illegible], Ontario	
INGLEWOOD, Ontario	D. Graham Sons & Co.
INGERSOOL, Ontario	The Apex Knitting Co. Ltd.
JOLIETTE, Quebec	Tabah & Freres
KITCHENER, Ontario	Kitchener Hosiery Co.
LONDON, Ontario	London Bag Mfg. Co. - 443 Altaway Ave
LINDSAY, Ontario	The James Horn Knitting Co.
LONDON, Ontario	Teasdall Hosiery Mills Ltd - 359 Talbot St.
LONDON, Ontario	McLeod Hosiery Co. - 17 King St.
MONTREAL, Quebec	Novelty Knitting Mills Ltd - 5490 St. Dominique St.
MONTREAL, Quebec	[illegible] Knit Co. Ltd - 5228 St. Lawrence Blvd.
MONTREAL, Quebec	Deluxe Sweater Mills - 1470 Peel St.
MONTREAL, Quebec	Canada Knitting Mills Ltd - 5224 St. Lawrence Blvd.
MONTREAL, Quebec	Jolliette Knitting Co. Ltd - 506 Harbour St.
MONTREAL, Quebec	Sunbeam Hosiery Ltd - 718 Notre Dame St. West
MONTREAL, Quebec	The Duval Hosiery Ltd. - 904 Beaubien St.
MONTREAL, Quebec	Gangray Knitting Co. Ltd - 7363 de la Roche St.
MONTREAL, Quebec	Miller Knitting Mills Ltd - 3010 St. Lawrence Blvd.
MONTREAL, Quebec	Eugenie Freres - 1713 Ontario St. East.
MONTREAL, Quebec	Victory Knitting Co. Ltd - 317 Notre Dame St. East.
MONTREAL, Quebec	National Knitters Co. Ltd - 1422 Sherbrooke St.
MONTREAL, Quebec	Voyage Knit Co. Ltd - 10 Ontario St. West.
MOUNTAIN PARK, Alta.	Madsen Bros Knitting Co.
NELSON, B.C.	Nelson Knitting Co.
ORILLIA, Ontario	Wedgewood Knitting Mills
OSHAWA, Ontario	Norman C.C. Barnes.
ORILLIA, Ontario	S & Y Mills Ltd. - 14 West St. West
OWEN SOUND, Ontario	Banks Harvey Co.
PORT HOPE, Ontario	Amalgamated Knitters Ltd.
PORT DOVER, Ontario	Elton Knitting Mills
PETERBOROUGH, Ontario	Anderson Industries Ltd.
REGINA, Saskatchewan	Western Knitting Co. - 1732 11th Ave.

Intercole Knitters Ltd.

Dominion Hosiery Limited

Eastern Textile Limited
Edmonton Knitting Mills Limited

Gotzman Knitting Co.

. Little & Co. Ltd. - 32 Berkeley Ave.
William Pound - 32 Dickson St.
Tuft Crafts Co.

J.B. Hunter
John Brown

Ontario
Ontario

The Apex Knitting Co. Ltd.
Robin & Tyrone

London Sox Mfg. Co. - 443 Albertay Ave
The James Knox Knitting Co.

Hosiery Co. - 17 King St.

Novelty Knitting Mf. Ld - 8190 St. Dominique St.
Knit Knit Co. Ltd - 5322 St. Lawrence Blv..
Salmon Greater Mills - 1470 Peel St.
Canada Knitting Mills Ltd - 3324 St.Lawrence Blvd.
Yollotte Knitting Co. Ltd - 300 Harbour St.
Dawson Hosiery Ltd - 710 Notre Dame St. West
The Royal Hosiery Ltd. - 904 Beaubien St.
Gregory Knitting Co. Ltd - 7363 De la Roche St.
Miller Knitting Mills Ltd - 3010 St. Lawrence Blvd.
Victory Knitting Co. Ltd - 317 Notre Dame St. West.
National Knitters Co. Ltd - 1629 Hibernia St.
Voyne Knit Co. Ltd - 10 Ontario St. West.
Watson Bros Knitting Co.

Edgewood Knitting Mills
Norman O.C. Barrow.
B & Y Mills Ltd. - 14 Ont St. West

Amalgamated Knitters Ltd.

Western Knitting Co. - 1220 11th Ave.

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ST. CATHARINES, Ontario	St.Catharines Silk Mills Ltd. - Church St.
ST. JOHN, Quebec	Manhattan Mills Ltd.
ST. CATHARINES, Ontario	Novo Knit Co. - 3 Mill St.
ST. JEROME, Quebec	Standard Hosiery Mills Ltd.
ST. JOHN, N.B.	Newfields Limited - 105 Paradise Row
ST. VALLIER, Quebec	Demers Hosiery Ltd.
SHAWINIGAN FALLS, Quebec	Eagle Knitting Co.
TORONTO, Ontario	T.R. Houlding Ltd - 544 King St. W.
TORONTO, Ontario	Winner Knit Craft Co. - 171 John St.
TORONTO, Ontario	The A. Petz Knitting Mills - 3064 Dundas St.
TORONTO, Ontario	Hall Knit Kraft Ltd - 165½ King W.
TORONTO, Ontario	Lighthouse Knitting Mills - 460 Richmond St. W.
TORONTO, Ontario	Macember Knitting Mills Ltd - 196 Adelaide St. W.
TORONTO, Ontario	Art Knitting Co. - 185 John St.
TORONTO, Ontario	Canadian Knitted Silk Fabrics
TORONTO, Ontario	Houlding & Coleman Ltd - 489 College St.
TORONTO, Ontario	Lynn Sportwear Ltd. - 306 Adelaide St.
TORONTO, Ontario	Geo. W.Baker - 617 Clinton St.
TORONTO, Ontario	Federal Knitting Mills -- 221 Richmond St. W.
TORONTO, Ontario	Venus Silk Hosiery Ltd - 239 Spadina Ave
TORONTO, Ontario	Dainty Knit Mills Ltd - 220 King St. W.
TORONTO, Ontario	Greffice Fabrics Ltd - 270 Richmond St. W.
TORONTO, Ontario	The Warwick Mfg. Co. - 798 Old Eastern Rd.
VANCOUVER, B.C.	Burrard Knitting Co. Ltd - 2nd Ave.
WELLESLEY, Ontario	The Wellesley Knitting Co. Ltd.
WINNIPEG, Man.	Winnipeg Knitting Mills - 138 Portage Ave.
WINNIPEG, Man.	The Northland Knitting Co. Ltd - 618-620 Arlington St.
WOODSTOCK, Ontario	The Oxford Knitting Co. Ltd.

LINEN TOWELS

FIRMS CEASING TO EXIST

GUELPH, Ontario	Dominion Linens Limited
TILLSONBURG, Ontario	Dominion Linens Limited

NEW FIRMS STARTING BUSINESS SINCE 1923

IROQUOIS FALLS, Ontario	Caldwell Linen Mills Ltd.

WOOL CLOTH

FIRMS CEASING TO EXIST

ALEXANDRIA, Ontario	Alexandria Woollen Mills Ltd.
CARLETON PLACE, Ontario	The Carleton Mills Ltd.
DUNDAS, Ontario	I.N. Taylor & Co. Ltd.
FERGUSVILLE, Ontario	Clark Blanket Co. Ltd.
FLORADALE, Ontario	Floradale Flax Mills
LAC ST. JEAN, Que	Produits Agricoles Lte - Metabetchouan
LONDON, Ontario	The A.Shackleton Co.
LISKEARD, Ont.	Liskeard Woollen Mills Ltd.
MELFORD, Ontario	Randle Bros. (Melford Woollen Mills)
PEMBROKE, Ontario	Pembroke Woollen Mills
ROCKWOOD, Ontario	Harris & Co. Ltd.
ST.CROIX, N.S.	St. Croix Woollen Mfg. Co. Ltd.
MAGOG, Quebec	Magog Woollen Mills Ltd.
TORONTO, Ontario	F.P. Thornton & Sons Ltd - Dundas St.
TORONTO, Ontario	Sykes & Taylor - 349 Carlaw St.
TRENTSTOCK, Ontario	Bainton Bros.
TRUS' MILLS, Quebec	Telford & Chapman Ltd.
VAL BARRETTE, Quebec	Talon Woollen Co.

NEW FIRMS STARTING IN BUSINESS SINCE 1923

ANCASTER, Ontario	Dundas Woollen Mills
BARNHART, Quebec	Collins & Aikman of Canada Ltd.
BURLINGTON, Quebec	Leach Textiles Limited
CARNINGS MILLS, Ontario	Wm. McLean
CHINSTON, Ontario	Field Bros.
CLISTOWEL, Ontario	The A. Shakelton Co.
FAIRFIELD BRITAIN, Man.	Fairfield & Sons Ltd.
GRISTOWEL, Ontario	Victoria Worsted & Woollen Mills
MINTON, Ontario	Senior Worsted Mafg. Co.
Metabetchouan, LAC ST. JEAN	Produits Agricoles Ltee.
NEW LISKEARD, Ontario	Liskeard Woollen Mills
ROCKLAND, Ontario	Clarence Woollen Mills
ST. JOHNS, Quebec	St. Johns Textiles
ST. GEORGES DE BEAUCE	St. George Woollen Mills Ltd.
SHAWVILLE, Quebec	Armstrong Woollen Mills

WOOLLEN YARN & COLLEIT

FIRMS CLOSING THEIR EVENT.

CHEDROMCOMB, Ontario	H. Cork & Co.
TRENTON, Ontario	Dominion Combing Mills Ltd.

NEW FIRMS STARTING IN BUSINESS SINCE 1923

BLYTH, Ontario	Blyth Woollen Mills
BARRINGTON, N.S.	Barrington Woollen Mills
COATICOOK, Quebec	Edgar Tafe
CHARLOTTETOWN, N.P.E.I.	The Landrigan Woollen Mills - 63-67 Queen St.
GOLDEN GROVE? N.B.	Golden Grove Woollen Mills
KINGSMERE, Ontario	Botay Dry Spinners Reg'd
KINGSTON, Ontario	Industrial Felts Ltd - 392 Guelph St.
HAMILTON, Ontario	R. Matthewman & Son - 202 Queen St.
HAMILTON, Ontario	Monawk Mills Ltd - Mohawk Rd.
MATABETCHOUAN, Quebec	Les Produits Agricoles Ltee.
NICOLET, Quebec	Fridolin Roch
NEWTON MILLS, N.S.	Jas. Creelman & Sons.
ROCKLIN, N.S.	Rocklin Woollen Mills
SOUTH NELSON, N.B.	Brown Woollen Mills
ST. STEPHEN WOOLEN MILLS	ST. STEPHEN, N.B.
TORONTO, Ontario	H. Holdroyd & Son - 176 John St.
TORONTO, Ontario	Acme Mending - 126 Wellington St.
TORONTO, Ontario	York Mending Wool Co. - 186 Spadina Ave.

[illegible], Ontario	E. Cork & Co.
[illegible], Ontario	Dominion Cement Mills Ltd.

[illegible]rio	Hyde Woollen Mills
[illegible]	Dominion Woollen Mills
[illegible], Quebec	Elgin Mills
[illegible]	Dollar Cross Woollen Mills
[illegible], Ontario	Rotary Dry Dynamite Reg'd
[illegible], Ontario	Industrial Felts Ltd - 202 Dundas St.
[illegible]rio	R. Mathewson & Son - 202 Queen St.

[illegible] K, Quebec	Ice Products Agricola Ltee.
[illegible], H.E.	Ice, Crooksan & Sons.

[illegible] WOOL KN MILLS	ST. [illegible], W.P.
[illegible], Ontario	H. Holdcroft & Son - 176 Yonge St.
[illegible], Ontario	Acme Knitting - 126 Wellington St.
[illegible], Ontario	York Knitting Wool Co. - 186 Spadina Ave.

NEW FIRMS STARTING IN BUSINESS SINCE
1925

BRANTFOR	
GUELPH, Ontario	Guelph Felt Co. Ltd.
MONTREAL, Quebec	Montreal Wool Pullers - 432 Longueuil Lane
TORONTO, Ontario	Hoffman Bros. Ltd - 53 Trinity St.
VANCOUVER, B.C.	Bissinger & Co. - 365 W. 2nd Ave.
WINDSOR, N.S.	Colonial Hide Co.
WINDSOR	Windsor Bedding Co. Ltd. - 512 Pureta Place.

PLANTS TAKEN OVER BY OTHER COMPANIES.

CARLETON PLACE, Ontario	Hawthorne Mills Ltd, closed in 1927 followed by Geo. H. Hirst & Sons Ltd., who bought Hawthorne plant in 1930, then followed by Carleton Mills Ltd, who failed in 1933.
LINDSAY, Ontario	Universal Silk Dyers Ltd., - plant purchased after liquidation by Knitters Ltd.
ACTONVALE, Quebec	National Silk Mills Ltd. - plant acquired with equipment by Silk Industries of Canada [illegible]
PERTH, Ontario	Boyd, Caldwell & Co. Ltd. - plant acquired by Tayside Textiles Ltd. (B. & C. closed in 1922)
RENFREW, Ontario	Logan Woollen Mills merged with Renfrew Woollen Mills in 1925
LONDON, Ontario	Hall Acme Canada Ltd.- London's plant taken over by Hudson Knitting Co. (in 1925 closed Hall Acme)
MONTREAL, Quebec	Hosiery Corporation of Canada acquired by Belding Corticelli, in 1928.
TORONTO, Ontario.	Putons & Baldwins Ltd. of Toronto purchase Aird & Co. plant in 1928.
WOODSTOCK, Ontario	Oxford Knitting Co. Ltd, acquired by Mercury Mills in 1928 .
SHERBROOKE, Quebec	Canadian Connecticut Cotton Mills acquired by Dominion Textile in 1928
DRUMMONDVILLE, Quebec	Jenckers Canadian Co. Ltd. acquired by Dominion Textile Co. in 1928
LISTOWEL, Ontario	P.K. Mills Ltd. , purchased by Mercury Mills in 1928
GLEN WILLIAM, Ontario	Melrose Knitting Co. taken over by Georgetown Hosiery Co. of Georgetown, Ont.
GUELPH, Ontario	Westminster Hosiery Ltd., taken over by Weldrest, then plant transferred to Mount Dennis.
MONTREAL, Quebec	Regent Textiles, taken over by Regent Knitting Mills.
VICTORIAVILLE, Quebec	Victoriaville Textile Co. plant taken over by M.E. Bim, Montmagny
AMHERST, N.S.	Amherst Woollen Mills - plant purchased by Stanfields Limited.

RENFREW, Ontario	The Renfrew Knitting Co. Ltd., taken over by Renfrew Woollen Mills.
OSHAWA, Ontario	The Oriental Textiles, plant purchased by Collins & Aikman of Canada Ltd., Farnham.
MONTREAL, Quebec	Independant Silk Ltd., acquired by Belding Corticelli of Montreal.
TORONTO, Ontario	Canadian Ribbon Mills Ltd. acquired by Ribbon Manufacturing, Toronto.
DRUMMONDVILLE, Quebec	Drummondville Textile Ltd., taken over by Canadian U.S. Knitting Co., St. Hyacinthe.
MONTREAL, Quebec	Alph. Lefebvre, Ltée, taken over by Regent Knitting Mills Ltd.
TORONTO, Ontario	The AllenBros Co. Ltd, and Allan Silk Mills Ltd., taken over by Allen-A Co. of Canada Ltd., Toronto.
TORONTO, Ontario	Art Novelty Co. Ltd, plant taken over by Dupont Textiles Co. Ltd, Toronto.
TORONTO, Ontario	Gloria Knitting Mills Ltd, plant taken over by Ontario SilkKnit Co. Ltd, Toronto.
PETERBORO, Ontario	The Riedel Co., plant taken over by Anderson Industries Ltd., Peterboro.
CLINTON, Ontario	Stevenson Harris Co. taken over by Richmond Hosiery Co. Clinton, in 1952.

[illegible]

The Dominion Knitting Co., Ltd., taken over by Jackson Dominion Mills.

[illegible]

The Oriental Textile, plant purchased by [illegible].

[illegible]

Lawrence Silk Ltd., acquired by the Dominion of Montreal.

[illegible]

Canadian Ribbon Mills Ltd. [illegible] by [illegible] Manufacturing, Toronto.

[illegible]

Dominion Textile Ltd., taken over by [illegible].

[illegible]

[illegible] Mills Ltd.

[illegible]

Ltd., taken over by Allison Co. [illegible]

[illegible]

Miami Textile Co. Ltd., Toronto.

[illegible]

Gloria Knitting, Ltd., plant [illegible]

[illegible]

The Bladel Co., plant taken over by [illegible]

[illegible]

[illegible]

MR. BERRY'S LISTS - UNABLE TO VERIFY.

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LIST I

BARRIE, Ontario	Yorkshire Worsted Co. Ltd - spinners not there and no record of being started up again.
BARRIE, Ontario	Hall Acme Canada Ltd. - silk hosiery, closed down and dismantled.
LONDON, Ontario	Hall Acme Canada Ltd - silk and sueded cotton gloves, full fashioned glove silk hosiery, Went out of business dismantled.
VICTORIA, B.C.	Canadian Western Woollen Mills, closed in 1926 started up again about 1930 under name of Pacific Woollens Ltd.

List II

BOLTON	I. Walshaw & Co.
BOWMANVILLE	THOMSON Knitting Co.
BRANTFORD	Parisian Knitting Company
BRANTFORD	Paris Knitting Co.
COBOURG	Cobourg Felt Co.
DUNDAS	Clarke Blanket Co.
DUNDAS	Alfred Parker, Infant Goods
EGANVILLE	Eganville Woollen Mills
GUELPH	Royal Hosiery Co.
HAMILTON	J.A. Phoenix
INGERSOL	Ingersol Knitting Co.
INGERSOL	Thos Waterhouse & Co.
KINGSVILLE	Brown Woollen Co.
KITCHENER	Cowan Knitting Co.
MITCHELL	Mitchell Woollen Co.
NIAGARA FALLS	Wixor Knitting Co.
OSHAWA	M. Asselstine
OWEN SOUND	HarrisonBros.
PARIS	Paris Knitting Co.
PETERBOROUGH	Cornell Knitters Co.
PETERBOROUGH	Lavoie Knitters Ltd.
PETROLIA	PETROLIA Knitting Co.
PORT COLBORNE	St.Catharines Silk Mills
PRESTON	Vickerman Bros.
ST. CATHARINES	Dent Griffin Ltd.
SUDBURY	Sudbury Woollen Mills.
TORONTO	Diamond Woollen Co.
TORONTO	Griffin Gloves Ltd.
TORONTO	Maple Leaf Hosiery Co.
TORONTO	Sherly & Dorrett Ltd.
TORONTO	Wear-Rite Textile Co.
WALKERVILLE	Peabody's Limited
WELLAND FALLS	David Brown
WOODSTOCK	Sterling Textile Co.

TEXTILE IMPORTS

From Exhibit 1324.

Fiscal year	Average Ad valorem Duty rate on dutiable imports.	Average Ad valorem Duty rate on total imports.	Percentage of duty-free imports.
1929	24.5 %	15.5 %	37 %
1930	25.0	16.3	35
1931	27.8	18.7	33
1932	35.9	22.4	38
1933	33.7	18.2	46
1934	32.4	14.6	55
1935	32.8	14.5	55
1936	30.8	13.2	57

(1) The average ad valorem duty on all textile imports was lower in 1936 than in 1929 or 1930.

(2) The average ad valorem duty on dutiable textile imports rose from 25 % in 1930 to 30.8 % in 1936.

(3) During the period 1929-1936 there has been a transfer of goods formerly dutiable to the free list. This accounts for the increase in the average rate of duty payable on goods still dutiable from 25 % in 1930 to 30.8 % in 1936.

In 1930 there was only 35 % of imports on the free list.

In 1936 this had increased to 57 %.

The result is that the increase in the average rate from 25 % to 30.8 % between 1930 and 1936 is more than compensated for by the increase in goods admitted free of duty from 35 % to 57 %.

As you have [illegible]
[illegible] the [illegible]

IMPORT DUTIES COLLECTED
ON THE GOODS ENUMERATED BELOW
(000 Omitted)

Fiscal Year 31st Mar.	Goods Enumerated Col.8 to 25	Per Cent. 2 of 4	All Textiles & Manufactures Thereof	Per Cent. 4 of 6	All Goods
(1)	(2)	(3)	(4)	(5)	(6)
ths) 1907	$ 6,674				$ 40,290
1908	9,628				58,331
1909	7,358				48,060
1910	10,376				61,024
1911	10,515				73,312
1912	10,564				87,576
1913	13,209				115,064
1914	12,733				107,181
1915	9,636				79,206
1916	10,380				103,940
1917	17,749				147,631
1918	15,731				161,596
1919	18,060				158,046
1920	29,434	75.9	$ 38,674	20.6	187,524
1921	30,574	71.1	42,557	21.5	197,668
1922	17,811	68.5	25,659	21.2	121,478
1923	19,407	71.9	27,687	20.7	133,803
1924	18,450	68.3	26,603	19.7	135,122
1925	17,910	71.6	25,494	21.2	120,122
1926	18,596	68.9	27,196	18.9	143,933
1927	21,003	70.0	30,236	19.0	158,966
1928	20,478	68.2	30,353	17.7	171,873
1929	21,499	67.2	31,989	15.9	200,480
1930	19,837	66.0	30,237	15.2	199,012
1931	16,216	67.5	24,401	16.4	149,251
1932	12,429	65.4	18,827	16.5	113,998
1933	7,539	68.5	11,134	14.5	77,272
1934	8,482	70.7	11,621	16.1	73,154
1935	7,995	66.6	11,705	13.8	84,627
1936	8,276	69.0	11,890	14.3	82,784
Months) 1937	6,146	68.2	9,186	13.5	68,098

IMPORT DUTIES COLLECTED
ON THE GOODS [illegible] BELOW
(000 Omitted)

Fiscal Year 31st Mar.	Yarns of			Woven Fabrics of					Socks & Stockings of				Threads Cotton & Silk	Ribbons	Knitted Goods & Fabrics	Blankets of		Carpets
	Cotton	Wool	Art. Silk	Cotton	Silk	Wool	Art. Silk	Velvet	Cotton	Silk	Wool	Art. Silk				Wool	Cotton	
(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1907	$ 16	$ 104	$	$1,297	$ 725	$3,159	$	$ 77	$ 88	$ 3	$249	$	$ 111	$ 405	$ 144	$ 27	$	$ 269
1908	27	184		2,018	1,041	4,077		91	214	9	374		184	611	263	26		509
1909	16	155		1,411	1,000	3,166		66	162	4	257		124	473	188	7		329
1910	24	237		2,261	1,183	4,542		100	246	11	367		181	530	221	8		464
1911	26	289		2,432	1,031	4,422		101	303	24	444		174	360	323	16		570
1912	31	296		2,487	1,024	4,451		141	274	63	326		166	370	313	18		603
1913	45	354		3,195	1,250	5,418		119	350	96	437		179	437	485	40		804
1914	56	349		3,142	1,355	4,388		135	331	103	473		181	474	523	47		676
1915	46	207		2,455	1,205	3,700		85	200	118	317		137	464	292	23		329
1916	68	310		2,960	1,465	3,883		42	264	81	265		169	380	208	18		267
1917	173	597		5,381	2,341	6,551		58	565	117	373		326	516	389	30		352
1918	230	510		5,351	2,701	4,366		69	548	136	241		336	445	490	27		281
1919	214	567		5,748	4,215	4,753		61	493	138	150		441	617	456	18		189
1920	215	639		8,562	5,181	10,799		316	608	272	305		520	881	575	61	83	417
1921	248	1,022		9,674	4,568	9,939		384	347	142	727		628	1,218	782	91	96	708
1922	66	349		5,053	3,849	5,481		191	242	108	348		300	628	638	51	55	452
1923	75	582		5,496	3,433	6,159		328	363	157	702		325	524	696	77	53	437
1924	53	512	270	4,906	3,634	5,509	114	475	309	151	633		274	473	466	119	59	493
1925	148	471	353	4,383	3,281	5,863	273	260	268	166	514		206	372	644	129	50	529
1926	40	466	382	4,055	4,281	5,721	513	298	299	237	586	31	213	308	478	130	58	500
1927	45	507	325	4,171	4,936	6,532	932	344	345	241	599	38	226	378	541	135	83	625
1928	119	491	319	4,036	4,579	6,04[illegible]	1,277	362	294	213	540	60	209	258	550	170	138	821
1929	164	403	393	4,160	3,822	6,645	1,6[illegible]	462	209	230	559	319	168	190	618	201	91	976
1930	135	379	306	3,785	2,943	5,772	2,402	488	192	197	584	391	155	169	662	234	87	976
1931	116	409	447	2,851	2,053	4,899	2,516	243	124	68	493	220	134	155	566	178	62	582
1932	79	586	425	2,631	1,138	3,709	1,959	219	28	15	373	19	100	136	549	88	4	371
1933	55	460	272	1,819	405	2,520	810	181	12	10	194	6	83	79	400	42	1	184
1934	93	582	583	2,086	305	2,919	723	196	5	5	156	-	75	74	323	32	1	274
1935	88	387	237	[illegible],100	359	3,027	624	202	4	4	153	1	60	60	306	75	2	306
1936	101	454	204	[illegible],1[illegible]	330	3,241	[illegible]	1[illegible]0	1	5	162	1	65	60	333	102	3	302
1937	64	321	14[illegible]	1,541	221	2,229	479	127	3	3	166	1	36	40	335	139	2	297

Feb. 3, 1937

BRITISH PREFERENTIAL TARIFF

Date	Years	Single Coarser than 40's	Ply Under 40's	Grey	Bleached	Coloured
1897-1898	1½	21.9%	21.9%	21.9%	21.9%	3[illegible]
1898-1900	2	18¾	18¾	18¾	18¾	26[illegible]
1900-1906	6-1/3	16-2/3	16-2/3	16-2/3	16-1/3	17-1/3
1907-1922	16	17½	17½	15	17½	[illegible]5
1922-1928	6	15	15	12½%	15	22½
1928-1930	2	10 & 12½	15	12½	15	[illegible]0
1930-1932	2	12½ + 2¢	15 + 3¢	17½ + 3¢	20 + 2¢	[illegible] + 3¢
1932-1936	4	12½ + 2¢	15 + 2¢	17½ + 2¢	20 + 2¢	[illegible] + 2¢
1936		12½	15	15	20	[illegible]

Years	Total					
Higher	122	37½	31½	15½	7½	31½
Same	32	2	8	16	-	6
Lower	42	-	-	8	32-1/3	2

TRADE AGREEMENT

BETWEEN

CANADA

AND THE

UNITED KINGDOM

Signed at Ottawa, February 23rd, 1937

AND CONNECTED PAPERS

OTTAWA
J. O. PATENAUDE, I.S.O.
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1937

TRADE AGREEMENT BETWEEN CANADA AND THE UNITED KINGDOM SIGNED AT OTTAWA, FEBRUARY 23rd, 1937

The Governments of Canada and of the United Kingdom recognizing that [illegible] and development of trade is an essential feature of the prosperity [illegible] of all countries and to the end that [illegible] to the mutual trade [illegible] between Canada and the United Kingdom, and having regard [illegible] by the present Agreement the Agreements signed between these [illegible] Ottawa on the 20th August 1932, have agreed upon the following provisions:

Article 1

The Government of the United Kingdom undertake that goods grown, produced or manufactured in Canada and consigned from any part of the British Empire which are now free of duty, shall continue to enjoy entry free of customs duty to the United Kingdom subject, however, to the reservations set forth in Schedule I appended hereto.

Article 2

The Government of the United Kingdom undertake that the goods the manufacture of Canada enumerated in Schedule II appended hereto when consigned from any part of the British Empire shall, on importation into the United Kingdom be subjected to duties of customs higher than those specified in that Schedule.

Article 3

The Government of the United Kingdom undertake in respect of the goods the growth, produce or manufacture of Canada enumerated in Schedule III appended hereto that the difference between the rate of the duties of customs on such goods on importation into the United Kingdom when consigned from any part of the British Empire and the rate upon similar goods the growth, produce or manufacture of any foreign country shall not be less than the rates set out in that Schedule:

Provided that the duty on either wheat in grain, copper, zinc or lead, as provided in this Agreement, may be removed at any time if Empire producers of wheat in grain, copper, zinc or lead respectively are unable or unwilling to offer these commodities on first sale in the United Kingdom at prices not exceeding the world prices and in quantities sufficient to supply the requirements of United Kingdom consumers; and,

Provided further that while the arrangements contained in the Report of the Import Duties Advisory Committee of the 2nd July 1937 are in force, the duties on wheat in grain shall be in accord with the proposals in Appendices B and C of that Report.

Article 4

The Government of the United Kingdom undertake that until the 20th August 1942, tobacco grown, produced or manufactured in Canada and consigned from any part of the British Empire shall enjoy on importation into the

United Kingdom the existing margin of preference over foreign tobacco, [illegible] tobacco does not fa[illegible] 2[illegible] per cent at which [illegible] the margin of preference shall be equi[illegible] full duty

Article 5

The Government of Canada recognizing that it is the present p[illegible] the Government of the United Kingdom to protect the orderly marke[illegible] bacon and hogs in the United Kingdom with due regar[illegible] [illegible] of trade declare their willingness so far as the[illegible] extent to [illegible] to assist the Government of the United Kingdom in [illegible] that this period and in particular to furnish from time to time estimates [illegible] coming shipments of bacon and hams and cattle and beef

As regards bacon and hams the Government of the United Kingdom [illegible] take:

1 that any duty or levy which may be imposed on bacon an[illegible] imported into the United Kingdom shall not apply to imports of C[illegible] bacon and hams when consigned from any part of the British Em[illegible]

2 that there will be no regulation by them of such import[illegible] the rate at which the trade from Canada progresses towards [illegible] one-half million hundred-weight per annum should become abnorm[illegible] such as to endanger the effective working of the system of supply reg[illegible]

3 that no such regulation would be put into effect witho[illegible] consultation with the Government of Canada

As regards cattle and beef the Government of the United Kingdom [illegible] take

1 that any duty or levy which may be imposed on cattle [illegible] imported into the United Kingdom shall not apply to imports of C[illegible] cattle or beef when consigned from any part of the British Empire

2 that if so requested they will make themselves respons[illegible] Canadian interests at any International Conference that may be [illegible] arrange for regulating supplies imported into the United King[illegible] will use their best endeavours to ensure that Canada secures an e[illegible] share in the trade in cattle and beef;

3 that any Agreement for the setting up of such a Confer[illegible] which they may become a party, will not provide for any red[illegible] imports of Canadian fat cattle and beef into the United Kingdom [illegible] recent levels;

4 that any such Agreement will recognize that special provisio[illegible] become necessary for increased shipments of fat cattle and beef from [illegible] and will provide for specified reductions, if necessary, in shipm[illegible] chilled beef from foreign countries;

5 that there will be no regulation of imports of cattle or beef fr[illegible] Canada unless after consultation with the Government of Canada

[illegible] to the Government of the United Kingdom [illegible] the [illegible] king of [illegible] for the orders [illegible] [illegible] of [illegible] otherwise [illegible]

ARTICLE 6

[illegible] Government of Canada undertake that [illegible] the [illegible] United Kingdom [illegible] when [illegible] without [illegible] enjoying the benefits of the British Preference [illegible] export of Canada [illegible] [illegible] specified in that Schedule.

[illegible] Government of Canada undertake [illegible] the United Kingdom [illegible] under the British Preference [illegible] and [illegible] existing [illegible] [illegible] used except after an inquiry at [illegible] United Kingdom producers shall enjoy all rights [illegible]

ARTICLE 7

[illegible] Government of Canada [illegible] the United Kingdom [illegible] [illegible] of Canada shall when [illegible] without [illegible] British Empire enjoying the [illegible] the British [illegible] or river port of Canada [illegible] the case of any such goods [illegible] of duty provided for in this Agreement [illegible] such goods the growth, produce or [illegible] lowest that if the duty on foreign goods [illegible] [illegible] margin no duty shall be levied on [illegible] goods [illegible] of origin.

ARTICLE 8

[illegible] Government of Canada undertake in respect of the goods [illegible] or manufacture of the United Kingdom [illegible] [illegible] that the difference between the rate of [illegible] goods on importation into Canada when [illegible] [illegible] part of the British Empire enjoying the benefits [illegible] and into any sea port or river port of Canada [illegible] the growth, produce or manufacture of any foreign country [illegible] the margins set out in that Schedule.

ARTICLE 9

[illegible] two Governments undertake that [illegible] [illegible] for goods the growth, produce or manufacture [illegible] [illegible] the provisions of Articles I and 2 of the [illegible] of Article [illegible] case may be, shall not be subjected on importation into the other

[illegible] countries to any imposts or charges other than the customs duties levied in accordance with the provisions of the said Articles unless equal [illegible] charges to imposed on similar goods the growth produce or manufacture of the importing country.

Article 10

[illegible] Government reserve the right to suspend or modify the preferential treatment in respect of any item in Schedule III or Schedule [illegible] if after inquiry it appears to that Government that a practice [illegible] the trade in such items is controlled by an organization [illegible] that by virtue of the guaranteed margin that organization is exercising this control to the prejudice of consumers or users of goods in question.

Article 11

Neither Government will, without the consent of the other Government, alter their regulations regarding consideration for preferential tariff treatment so as to increase above fifty per centum the proportion of the cost of articles of manufacture or articles which must be derived from exports in the British Empire in order to entitle the articles to preference.

Article 12

The Government of Canada is considering that the entry of Canadian goods into the United Kingdom market free of duty as assured in Article [illegible] of the Agreement and in particular, their exemption from any special or dumping duty even if sold in that market at less than their cost of production in Canada, warrant more nearly reciprocal treatment of United Kingdom goods. Accordingly, it is similar assurance in the Canadian exchange particular cases of United Kingdom goods from special or dumping duty on the conditions set out in the following paragraphs.

It appears to the Government of the United Kingdom that an [illegible] United Kingdom, under the provisions of Article [illegible] Agreement are exported from Canada to the United Kingdom at prices lower than the fair market value for the goods as determined on the basis laid down in Section [illegible] of the Customs Tariff, so that an assessment thereof the sale of similar United Kingdom goods [illegible] manufactured, they may notify the Government of Canada of the facts of the case and request that United Kingdom goods of a class or description normally manufactured by the Canadian industry producing the goods in question shall be exempt from special or duty on importation into Canada.

On receipt of such notification and request the Government of Canada will take [illegible] steps to correct the situation [illegible] of an [illegible] tariff will exempt United Kingdom goods as [illegible] the [illegible] from special or dumping duty for such period as [illegible] recognizing that in certain circumstances it may be found [illegible] to exempt from special or dumping duty other United Kingdom goods or like goods normally manufactured by the Canadian industry manufacture.

n question the Government of Canada agree that they will accord
metic consideration to any request that the United Kingdom Government
ake under this Article for such exemption and will, in consultation with
ted Kingdom Government, determine what measures shall be taken to
fair trading conditions.

Article 13

e Government of the United Kingdom will invite the Governments of
self-governing Colonies and Protectorates to contribute to accord to
any preference which may for the time being be accorded to any other
the British Empire:

Provided that the operation of this paragraph shall not extend to any
ferences accorded by Northern Rhodesia or the Union of South Africa
thern Rhodesia and the High Commissioner Territories in South Africa
Government of Canada undertake to accord to the self-governing
, Protectorates and Mandated Territories to which the provisions of the
Preferential Tariff are at present accorded under the Mandate such
references for the time being accorded to any part of the British Empire

Provided that nothing in this paragraph shall interfere with existing
gations or special arrangements already in force between Canada and
er parts of the British Empire; and,

Provided further that the Government of Canada shall be entitled
continue to accord any preferences to any Colonies or Protectorates which,
being precluded by international obligations from according preferences
r at least as favourable to Canada as those accorded by
of the British Empire to the goods of Northern Rhodesia excepting the
on of South Africa, Southern Rhodesia and the High Commissioner
ritories in South Africa preferences not accorded to Canada

Article 14

Government of Canada undertake to accord to goods the growth
r manufacture of any of the self-governing Colonies, Protectorates
ated Territories of Tanganyika under British Mandate, the Mandated
ritish Mandate the Tanganyika Territory or Protectorate treatment not
vourable than that accorded to similar goods the growth, produce or
ture of any foreign country.

Article 15

Government of the United Kingdom will invite the Governments of
nies and Protectorates shown in Schedule VI annexed hereto to
operation the preferences accorded to Canada by the Colonies and
tes shown in that Schedule and the Government of Canada will
ion the preferences accorded by the Colonies, Protectorates and Man-
ritories by Canada as set out in Schedule VII annexed hereto

Provided that the Government of Canada shall not be obliged
e to accord any preferences to any Colonies or Protectorates which are
g precluded by international obligations from according preferences,

either [illegible] accords to Canada no preferences, or [illegible] accords to some [illegible] part of the British Empire [illegible] the [illegible] of Northern Rhodesia excepting [illegible] Union of South Africa, Southern Rhodesia and the High Commissioner [illegible] Protectorates in South Africa preferences [illegible] accorded to Canada as [illegible]

Provided further that in the event of the denunciation and termination of the Canada West Indies Trade Agreement dated the 6th [illegible] either Government shall be at liberty to give at least six months' [illegible] to terminate the provisions of this Article not earlier than the termination of that Agreement.

Article 16

In the event of circumstances arising which in the judgment of the Government of the United Kingdom or of the Government of Canada as the [illegible] necessitate a variation in the terms of this Agreement, the proposal to [illegible] those terms shall be the subject of consultation between the two Governments.

Article 17

The Agreement will come into force on a date to be mutually agreed [illegible] the two Governments. On the coming into force of the present Agreement [illegible] the Agreement [illegible] between the two Governments at Ottawa [illegible] 20th August 1932 shall cease to have effect. Pending the coming into [illegible] the present Agreement, the two Governments will apply its provisions [illegible] as may be possible and will consult together with regard to the dates [illegible] particular provisions of the 1932 Agreement shall be deemed to have [illegible] plied [illegible] provisions of the present Agreement. The Agreement will [illegible] in force until the 20th August 1940. Unless six months before the 20th August 1940 notice of termination shall have been given by either Government [illegible] other, the Agreement will remain in force until the expiry of six months [illegible] the date on which a notice of termination is given.

Done in duplicate, at Ottawa, this twenty-third day of February, 1937.

Signed on behalf of the Government of Canada

W. L. MACKENZIE KING.
CHAS. A. DUNNING.

Signed on behalf of the Government of the United Kingdom,

F. L. C. FLOUD

SCHEDULE I

(*See* Article 1)

[illegible]

SCHEDULE II

[illegible]

[illegible] or where the value of the natural milk [illegible] the aggregate of the values of all the composen[illegible]

[illegible] harmonisms) complete

SCHEDULE III

(*See* Article 3)

[illegible]	to the difference in the rates of duty in respect of sugar content
[illegible]	1s per great hundred
[illegible]	1s 6d per great hundred
[illegible]	1l 9d per great hundred
[illegible]	[illegible] per cwt., in addition to the difference in the rates of duty in respect of sugar [illegible]
[illegible]	[illegible] per cwt
[illegible]	[illegible] per cwt
[illegible]	[illegible] per cwt
[illegible]	2d per lb
[illegible]	10 per cent ad valorem
[illegible]	10 per cent ad valorem
[illegible]	10 per cent ad valorem
[illegible]	15 per cent ad valorem

SCHEDULE IV

(*See* Article 6)

[illegible] of Section 5 of the Customs Tariff

No. of [illegible] Item	Article	[illegible]
[illegible]	Extracts of meat and fluid beef, not medicated.....	[illegible]
20a	Butter produced from the cocoa bean.....	[illegible]
23	[illegible] cluded in the weight for duty	[illegible]
34	Mustard, ground.....	
41	[illegible] specified in this item	[illegible]
63	Biscuits, not sweetened	[illegible]
[illegible]	[illegible]	[illegible]
ex 82	(d) Rosebushes, n.o.p	each
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible] fruits of crème de menthe, maraschino or other flavour.	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible] on and all other fish, prepared or preserved, including oysters, n.o.p	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	per [illegible]
144	[illegible]	per [illegible]
14[illegible]	[illegible]	per [illegible]
14[illegible]	[illegible] and stout, when imported in bottles ..... per [illegible] that six quart bottles or twelve pint bottles shall [illegible] contain one gallon	[illegible]
152	Lime juice, fruit syrups and fruit juices, n.o.p.	[illegible]

Tariff Item	Article	Duty
156	Ethyl [illegible] commonly known as alcohol, hydrated oxide [illegible] n.o.p. gin of all kinds, n.o.p., whisky and all [illegible] alcohol or fusel oil, or any sub- [illegible] oil, methyl alcohol, wood alcohol, [illegible] substance known as wood spirit [illegible] or palm spirit, brandy, including [illegible] dy, n.o.p. cordials and liqueurs of [illegible] tiers or beverages, and wines [illegible] more than forty per cent of proof spirit, per gallon of [illegible] all goods specified in Item No. 156 when of less [illegible] measurement thereof for duty purposes, [illegible] per cent under proof	[illegible]
157	[illegible] with any ingredient or ingredi- [illegible] as essences, extracts, or ethereal [illegible] per gallon [illegible] and 20 p.c.	[illegible]
158	[illegible] spirits, bay rum, cologne and lavender, [illegible], tooth and skin washes, and other toilet preparations [illegible] any kind — [illegible] or flasks containing not more than four ounces each [illegible] per gallon	[illegible]
159	[illegible] per centum in we[illegible] in this item upon valuation without British or foreign excise [illegible] under regulations prescribed by the Minister	
160	[illegible] viz.: Novels or works of fiction, or literature of a similar character [illegible] paper bound or in sheets, but not to include Christmas annuals [illegible] publications commonly known as juvenile and toy books	
161	[illegible], periodicals and pamphlets, or parts thereof, n.o.p., not to [illegible] blank account books, copy books, or books to be written or drawn [illegible]	Free
162	[illegible] ted advertising periodicals, price books, catalogues [illegible] vertising circulars, [illegible] any advertisement or advertising [illegible] ped thereon, or attached thereto [illegible] posters, or other similar artistic [illegible] cardboard for business [illegible] per pound	Free 5 cts
163	[illegible] paintings, draw- [illegible] n.o.p., engravings [illegible] maps, and charts, n.o.p.	12½ p.c.
164	[illegible] transfers, when imported exclusively for use in the manufacture [illegible]	
165	[illegible] post-cards, greeting cards and similar artistic cards or folders	
166	[illegible] sed and other papers and films chemically prepared for photograp[illegible]	
167	[illegible] tive or supersensitive panchromatic films and infra-red films [illegible]	

No. of Canadian Tariff Item	Article
[illegible]	[illegible]
[illegible]	[illegible]
199c	Roofing and shingles of saturated felt .....
199	Paper sacks or bags of all kinds, printed or not .
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
199	Papeteries, envelopes, and all manufactures of paper, n.o.p
[illegible]	Waxed stencil paper for use on duplicating machines
[illegible]	[illegible] and manufactures of regenerated cellulose or of cellulose acetate, n
[illegible]	Chemical compounds composed of two or more acids or salt [illegible] adapted for dyeing or tanning .. ..
[illegible]	Aniline and coal tar dyes, adapted for dyeing, in bulk, or in packages of [illegible] than one pound
[illegible]	[illegible] in the diagnosis [illegible] when manufactured [illegible] licence of the Department of Pensions and [illegible] lations prescribed by the Food and Drugs Act; and biological [illegible] animal or vegetable, n.o p., for parenteral administration in the d[illegible] permit of the Veterinary Director General..... .. . ...
208a	Chloride of lime and hypochlorite of lime — 1. When in packages of not less than twenty-five pounds weight [illegible]
[illegible]	Cresylic acid and compounds of cresylic acid, used in the process [illegible] trating ores, metals or minerals, n.o.p. ....
208j	Sal ammoniac and nitrate of ammonia .....
208l	Bichloride of tin and tin crystals .. .
208m	Sulphate of copper (blue vitriol) ..
208n	Sulphate of iron (copperas) .. ..
208o	Cream of tartar in crystals and tartaric acid crystals.....
208r	Oxide of tin or of copper
208s	Sulphate of zinc and chloride of zinc.....
208t	All chemicals and drugs, when of a kind not produced in Canada, [illegible]
209c	Bichromate of potash, crude, red and yellow prussiate of potas
[illegible]	[illegible] arsenate, bisarsenate, chlorate, bisulphite and stannate of soda, [illegible]

Number of section for reference	Articles	Rates of duty
210d	[illegible] of, crude, or salt cake ..... per pound	[illegible]
212	[illegible]	[illegible]
215	[illegible]	[illegible]
216	[illegible]	[illegible]
218	[illegible]	[illegible]
219	[illegible]	12½ p.c.
	[illegible]	[illegible]
219c	[illegible] packages not exceeding three pounds each [illegible]	5 p.c.
219d	[illegible] purposes	Free
220	[illegible] medicinal, bitters [illegible], drops [illegible]	17½ p.c.
[illegible]	powdered soap, mineral soap, and soap, n.o.p.	[illegible]
229	[illegible] or laundry ..... per one hundred pounds	50 cts.
[illegible]	[illegible]	Free
232	[illegible] and per pound	17½ p.c.
[illegible]	[illegible]	10 p.c.
[illegible]	[illegible] and per pound	15 p.c. 1½ cts.
[illegible]	[illegible] on, non-alcoholic, viz., hair oils, tooth [illegible] stums, pastes and all other perfumed [illegible], mouth or skin.	15 p.c.
[illegible]	[illegible] antiseptic or aseptic, including absorbent cotton, lint, [illegible] tow, jute, oakum, woven fabric of cotton weighing not [illegible] than seven and one-half pounds per one hundred square yards [illegible] imported singly or in combination one with another, but not [illegible] or otherwise manufactured, surgical trusses and suspensory [illegible] of all kinds, sanitary napkins, spinal braces and abdominal [illegible]	10 p.c.
[illegible]	[illegible] of celluloid, or of which celluloid is the component of chief value, [illegible]	10 p.c.
[illegible]	[illegible] blanc fixé, [illegible]	Free
[illegible]	[illegible] other than for battery purposes	Free
[illegible]	[illegible] than 14 per cent by weight of titanium dioxide.	Free
[illegible]	[illegible]	15 p.c.

Tariff	Article	Rate
[illegible]	White lead ground in oil	[illegible]
[illegible]	Ochres, ochrey earths, sienna and umbers	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible] as colouring constituents in the manufacture of vitreous [illegible] (letter) glazes [illegible] of tableware of china, porcelain or semi-porcelain	Free
[illegible]	[illegible]	[illegible]
[illegible]	[illegible] canvas, coated and prepared for oil painting	Free
[illegible]	[illegible] quers	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	Free
252	[illegible] and knife or other polish or composition, n.o.p.	[illegible]
254	[illegible]	Free
256	Printing ink	[illegible]
256a	Sesame seed oil, crude	Free
261	Essential oils, n.o.p., including bay oil, otto of limes, and [illegible] oil	Free
ex 261a	Halibut liver oil, crude or refined	Free
[illegible]	Cod liver oil, crude or refined	Free
270	[illegible] manufacture of such commodities, in their own [illegible]	Free
277	[illegible]	Free
278	[illegible] and palm kernel, not edible, for [illegible] heavy oil	Free
278	[illegible]	Free
278a	[illegible]	Free
278a	[illegible]	Free
ex 282a	[illegible]	[illegible]
284	[illegible]	[illegible]
285	[illegible] or blocks of earthenware or of stone prepared for mosaic flooring	[illegible]
286	Earthenware and stoneware, viz.—demijohns, churns or crocks	[illegible]

No. of Canadian Customs Tariff	Article	[illegible]
287	[illegible]	[illegible]
288	[illegible]	[illegible]
288a	[illegible]	[illegible]
288b	[illegible]	[illegible]
289	[illegible]	[illegible]
289c	[illegible] in the [illegible]	[illegible]
300	[illegible]	[illegible]
312a	[illegible] other than crude, and [illegible]	[illegible]
316a	[illegible] lamp bulbs and [illegible]	[illegible]
319	[illegible]	[illegible]
319	[illegible]	[illegible]
320	[illegible]	[illegible]
321	[illegible]	[illegible]
322	[illegible]	[illegible]
323	[illegible]	[illegible]
326 et 326a	Demijohns or carboys, bottles [illegible] cut, n.o.p.; lamp chimneys of [illegible] tumblers of glass, not cut nor [illegible]	[illegible]
	[illegible] ware, n.o.p.	[illegible]
326a	[illegible]	[illegible]
326c	Articles [illegible]	[illegible]
326g	[illegible]	[illegible]
339a	[illegible]	[illegible]
340	[illegible] for printing, including chases, quoins and slugs, of all kinds	[illegible]
341	[illegible] metal and type metal, in blocks, bars, plates and sheets	[illegible]
[illegible]	[illegible] or stationary motors, of a size or capacity not made in Canada, for h[illegible]	[illegible]
[illegible]	[illegible]	[illegible]

No. of Canadian Tariff Item	Article	Fa
352	Antiquities (other than spirits or wines) produced more than 100 years prior t date of importation, under such regulations, as may be prescribed by the Minister	Fr
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
	Provided, that nothing shall be deemed to be aluminum scrap or waste or refuse aluminum, fit only to be remelted.	
[illegible]	Manufactures of aluminum, n.o.p	15
[illegible]	Kitchen or household hollow-ware of aluminum, n.o.p.....	[illegible]
[illegible]	[illegible] not plated, n.o.p.....	15
[illegible]	Gold and silver leaf, Dutch or schlag metal leaf; bronzes and bronz	15
[illegible]	[illegible] manufactures of gold or silver, n.o.p.....	30
[illegible]	[illegible] le knives, hair receivers, hand-mirrors, jewel box [illegible] files, perfume bottles, puff jars, shoe horns, trays [illegible] manufactured component material of chief value is sterling silver	12
[illegible]	Nickel-plated ware, gilt or electro-plated ware, n.o.p.....	17
[illegible]	locks, time recorders, clock movements, clockwork mechanisms, and clo	15
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible] ben traps under regulations prescribed by the Minister.	[illegible]
[illegible]	[illegible]	[illegible]
	Not further processed than hammered or pressed, n.o p	10
	c) Cold rolled, drawn, reeled, turned or ground, n.o.p	10
ex 378n	Bars or rods, of iron or steel, hot rolled, viz:— Rounds over 4½ inches in diameter and squares over 4 inches	[illegible]
[illegible]	[illegible]	[illegible]
	the Minister — [illegible] iron or steel, hot rolled 5 inches in diameter and larger [illegible] shafting for use in [illegible]	[illegible]
	(f) Each of cargment sections of iron or steel, hot or cold rolled, not panel [illegible]	[illegible]

No. of Canadian Tariff Item	Article	
350	[illegible]	
et 351	[illegible] of ir[illegible] 080 [illegible]	
352	[illegible] p, band or [illegible] a) Hot ro[illegible] b) Hot ro[illegible] c) Cold ro[illegible] in thickness, n.o.p. d) Cold ro[illegible] inch in thickness, n.o.p.	
353	[illegible] te, plates, hoop, [illegible] or steel — a) Coated with [illegible] not made in Canada, n.o.p. Coated [illegible] Coated [illegible] Coated [illegible] otherwise coated, n.o.p.	
355	[illegible]	
355a	[illegible]	
et 356	[illegible] (o) [illegible] ironware parts of [illegible] not further manufactured than cut to shape, without indented edges when imported by manufacturers of saws for use exclusively in the [illegible] of saws, in their own factories (m) (l) Sheets of iron or steel, cold rolled, when imported [illegible] turers for use exclusively in the manufacture of sheet [illegible] of sheets, hoop, band or strip coated with zinc or other metal or metals not including tin, in their own factories (p) Sheets of iron or steel, hot or cold rolled with silicon content of ·071 p.c. or more, when imported by manufacturers of electrical apparatus, for use in the manufacture of electrical apparatus in their own factories [illegible] or less in [illegible] not more than three inches in width when [illegible]	Free
357c	[illegible] ling not less [illegible] 75 pounds per lineal yard, punched, drilled, or not, of shapes and [illegible] not made in Canada [illegible]	Free
358	[illegible]	
359	[illegible] angles, beams, channels, columns, girders, joists, ties, zees and sections, not punched, drilled or further manufactured [illegible] of iron or steel, not punched or drilled in [illegible] steel therewith, n.o.p. per ton	$4 00

Number Canadian Tariff Item	Article	Rate of Duty Preferential Tariff
[illegible]	Iron or steel angles, beams, channels, columns, girders, joists, piling, [illegible] sees and other shapes or sections, punched, drilled or further manufactured than hot rolled or cast, n.o.p. [illegible]	20%
[illegible]	Iron or steel side or centre sill sections, of all sizes not manufactured in Canada [illegible] for use in their own factories	Free
390c	Piston ring castings of steel, in the rough as from the moulds ...	Free
392	Forgings, of iron or steel, in any degree of manufacture, n.o.p..	17½%
ex 392 [illegible]	[illegible]	Free
393	[illegible] railway [illegible]	Free
ex 394	[illegible] (a) For railway vehicles, including locomotives and tenders	7½%
396	[illegible]	15%
396a	[illegible]	Free
ex 397	Pipes and tubes, of wrought iron or steel, plain or coated [illegible]	5 p. 12½%
ex 398 [illegible]	[illegible]	Free
401	Wire, of iron or steel — (a) Barbed fencing, coated or not [illegible]	Free [illegible] 15% [illegible] Free [illegible] 15% 15%
401a	[illegible] fencing, of iron or steel, coated or not, [illegible]	20%
401b	[illegible] steel, made from wire of 17 gauge or [illegible] one inch and not larger than two [illegible]	12½%
401c	[illegible]	Free 15%
401d	[illegible] thereof, of a class [illegible]	Free
401e	Frame of iron or steel, n.o.p., and complete parts thereof	15%

No. of Canadian Tariff Item	Article	Rate of Duty
408	M[illegible] manufacture of agricultural implements	[illegible]
409	[illegible]	[illegible]
409m	[illegible] with [illegible]	Free
410b	M[illegible]	[illegible]
410d	[illegible]	[illegible]
410a	[illegible] not including motive power, electrically [illegible] and coal cutting machines, n.o.p., and integral [illegible] of use exclusively in mining operations	[illegible]
410s	[illegible] rotary kilns, revolving [illegible] roasting of ore, mineral, [illegible] n.o.p., and integral parts	[illegible]
410z	M[illegible] towers, for the recovery [illegible] gases at metallurgical [illegible], tanks for gas, not pipes	[illegible]
412b	[illegible]	Free
412d	[illegible] presses and typemaking [illegible] the foregoing not to include [illegible]	Free
414	[illegible]	Free
414c	[illegible]	[illegible]
415	[illegible] complete parts of all the foregoing, including section bone, n.o.p.	[illegible]
415d	[illegible] machines, with or without motive power incorporated therein, complete parts of sewing machines	[illegible]
422	[illegible] or road rollers and complete parts thereof	[illegible]
424	[illegible]	[illegible]
425	[illegible]	[illegible]
427	[illegible]	[illegible]
427 [illegible]	M[illegible] pictures, arc lamps for motion picture work, motion picture [illegible] projectors complete with sound equipment, com-	Free

Number in Tariff Item	Article	Rate
[illegible]	[illegible] assembly and parts [illegible] 438a and 424	Free
[illegible]	Front and [illegible] gears [illegible] fixe [illegible] parts of the foregoing [illegible] imported by manuf[illegible] enumerated in tariff items 438a and 424 for use [illegible] motor trucks or motor truck chassis	Free
[illegible]	[illegible] items 438a and 424, not to include wireless receiving sets, die cas[illegible] of zinc, electric storage batteries, parts of wood, tires and tubes or [illegible] of which the component material of chief value is rubber — (1) Brake linings and clutch facings whether or not including me[illegible] wires [illegible] when made from crude asbestos of Empire origin [illegible] when made from crude asbestos of non-Empire origin (2) Automobile and motor vehicle engines, stripped, n.o.p., and com[illegible] parts thereof n.o.p. (3) Parts, n.o.p., not electro-plated, whether finished or not.	Free Free Free
[illegible]	Hot rolled strip of iron or steel with rolled or mill edge, not being of g[illegible] value than 2½ cents per pound, of a class or kind not made in Canada, w[illegible] imported by manufacturers of automobiles, motor vehicles or c[illegible] enumerated in tariff items 438a and 424 or by manufacturers of [illegible] of automobiles, motor vehicles or chassis enumerated in tariff i[illegible] 438a and 424 to be used in the manufacture of such automobiles, m[illegible] vehicles or chassis, or parts thereof, in their own factories	Free
[illegible]	Motor cycles or side cars therefor, and complete parts of the foregoing	Free
[illegible]	Annular ball bearings and parts thereof, when imported for use only as o[illegible] [illegible] and 424, under regulations prescribed by the Minister	Free
[illegible]	[illegible]	Free
[illegible]	Trawls, trawling spoons, fly hooks, stakers, swivels, sportsmen's fishing [illegible] bait, hooks, and fishing tackle, n.o.p.	Free
[illegible]	Aircraft and complete parts thereof, not including engines, under regula[illegible]	Free
[illegible]	[illegible]gines and complete parts thereof, when imported f[illegible]	Free
440n	Complete parts for repair of engines enumerated in tariff item 440m	Free
440o	Guns and rifles of a class or kind not made in Canada	Free
440p	(1) Electric telegraph apparatus and complete parts thereof. (2) Electric telephone apparatus and complete parts thereof	Free
440q	Electric wireless or radio apparatus and complete parts thereof	Free

No. of Schedule and Item	Article	Duty
445f	[illegible]	
445g	[illegible] motors, and complete parts thereof, n.o.p.	
or 445h	[illegible]	
445i	[illegible] complete parts thereof	
445m	[illegible]	
446	[illegible]	
446a	[illegible] component materials of chief value, n.o.p.	10 p c
or 446b	[illegible] acetate film reinforced with wire mesh	Free
or 446c	[illegible] welding apparatus, not including motors	10 p.c
446d	[illegible] bicycle rims, not enamelled nor plated	Free
446e	[illegible] nickel plated	Free
446f	[illegible]	
451	[illegible] clasps, eyelets, hooks and eyes, dome, snap or other fasteners of iron	
451a	[illegible] needles and latch needles [illegible], of any material or kind, n.o.p.	10 p c 10 p c
451b	[illegible] from wire of any metal, n.o.p.	17½ p
462	[illegible] optical, photographic, mathematical and opti[illegible] dometers, cyclometers and pedometers, n.o.p.	
463	[illegible] of any material other than paper, framed or not, letters and [illegible] material other than paper	
470	[illegible] card clothing	
471a	[illegible]	
473	[illegible] for stereotypes, electrotypes and [illegible]	
475	[illegible] apparatus, microscopes valued at not less [illegible] complete parts of all the foregoing	
485	[illegible] nitrate and acetate of lead, not ground, platinum and bi[illegible] for use in the manufacture of chocolate and cocoa	
[illegible]	[illegible] doors of a height and width not less than 6 feet and 2 feet, respectively	
[illegible]	[illegible] bats, balls, gloves and leg guards	
[illegible]	[illegible] frames and photograph frames, of any material	

	tables or boards, cues, balls, cue racks and cue-tips	17½ p.c.
	[illegible]	15 p.c.
	[illegible]	12½ p.c.
	Hovings, yarns and warps, wholly of cotton, including threads, cord twines generally used for sewing, stitching, packaging and other p[illegible] generally known as tinsel thread	5 p.c.
	Yarns and warps, wholly of cotton, mercerized, number forty and finer imported, under regulations prescribed by the Minister, [illegible] facturers, to be further manufactured in their own factories	Free
	[illegible] manufacture of mercerized cotton yarns, in their own factories	Free
	n.o.p., and seamless cotton bags	15 p.c.
	[illegible]	20 p.c.
	Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p.	20 p.c.
	[illegible]	21 p.c.
	[illegible] yarn per square inch	12½ p.c.
ex 523 ex 523a	Woven fabrics, wholly of cotton, composed of yarns of counts of not less th[illegible] 80 and not more than 99, including all such fabrics in which the ave[illegible]	21 p.c.
523b	Woven fabrics, wholly of cotton, composed of yarns of counts of 100 or more, [illegible] yarns is 100 or more	Free
523c	Woven fabrics wholly of cotton with cut pile, n.o.p.	15 p.c.
	[illegible]	5 p.c.
	[illegible]	Free
523	Woven fabric, wholly of cotton, specially treated and glazed, when imported by rubber manufacturers for use, in their own factories, exclusively as detachable protective covering for uncured rubber sheeting	Free
528	White cotton bobbinet, plain, in the web	Free
	[illegible]	20 p.c.
528a	[illegible]	7½ p.c.
530	Lace and embroideries, wholly of cotton, coloured, im[illegible]	7½ p.c.
	[illegible]	25 p.c.
ex 537	Handkerchiefs, wholly of cotton	15 p.c.

Item	
432	[illegible]
437	[illegible] and warps, wholly or in part of vegetable fibres, not [illegible]
437a	[illegible]
437b	[illegible]
437c	[illegible]
438	[illegible]
439	[illegible]
440	fabrics in the web, wholly of flax or hemp, not to include [illegible] not table cloths and napkins of crash with coloured borders
	[illegible] wholly of flax or hemp, such as sheets, pillow cases, table cloths [illegible] kerchiefs, but not to include towels or g[illegible] or without lettering or monograms w[illegible]
441a	fabrics, wholly of jute, n o p.
441b	[illegible]
442	[illegible]
443a	[illegible] fabrics not exceeding twelve inches in width, wholly or in [illegible] vegetable fibres, n o p., not to contain silk, artificial silk nor wo[illegible]
443	[illegible]
444	[illegible]
445	[illegible] not containing wool, n o p., [illegible] wholly or in part of vegetable fibres but n[illegible]
446	[illegible]
446a	composed of horse hair in combination with any vegetable fibre
447	[illegible] wholly or in part of wool or hair but not containing silk or [illegible] silk, n o p
447a	[illegible]
447b	[illegible]
448	[illegible]

Number of Tariff Item	Article	Rate of Duty
[illegible]	[illegible]	
	and, per [illegible]	20 p. Sets
[illegible]	[illegible]	
	and, per [illegible]	17½ p. Sets
[illegible]	[illegible]	Free
[illegible]	[illegible]	22½ p. 12 cts
[illegible]	[illegible]	20 p.
[illegible]	[illegible]	Free
[illegible]	[illegible]	Free
[illegible]	[illegible]	20 p.
[illegible]	[illegible]	Free
[illegible]	[illegible]	Free
[illegible]	[illegible]	Free
[illegible]	[illegible], with not more than seven turns to the inch, under such regulations as the Minister may prescribe —	
	(a) Produced from cellulose acetate	[illegible] p.
		[illegible] p.
[illegible]	Rovings, yarns and warps, wholly or [illegible] cords or twist for sewing, embroid[illegible]g or other pu[illegible]	35 p.
[illegible]	[illegible] wholly or in [illegible]	
	[illegible] by chemical [illegible]	
	[illegible] of which shall contain not less than 10,000 yards, under such regulations as the Minister may prescribe—	
	(a) Produced wholly from cellulose acetate	[illegible] p.
	(b) N.o.p. [illegible]	[illegible] p.

No. of Canadian Tariff Item	Article	
558f	[illegible] of spun artificial silk or simil[illegible] processes, not coloured, imports[illegible]	
560a	[illegible] or in part of silk, not to contain wool, not includ[illegible]	
561	[illegible]	
565	[illegible] embroideries, lace, braids, cords, chenille, gimp, f[illegible]	
565	[illegible]	
567	[illegible]	
567a	[illegible] or similar urethete tubes	
568	[illegible] garments, knitted underwear and knitted goods	
568a	[illegible]	
	and, per dozen pairs	
568b	Gloves and mitts of all kinds, n.o.p.	
572	[illegible]	
573	[illegible] or carpets	
574	[illegible] badges and belts of all kinds, n.o.p.	
584	[illegible] anthracite n.o.p.	
587a	[illegible] instruments of all kinds, n.o.p., phonographs, graphophones, gra[illegible] finished parts thereof, including cylinders and records t[illegible] piano and organ players	
589	[illegible]	
589a	[illegible] band instruments, of a class or kind not made in Canada, bagpipes and complete parts	
611	[illegible] skins, wholly or partially dressed, n.o.p.	
614	[illegible] leather in belts or bends, and all leather further finished than tanned	
614	[illegible] oil leather for use in manufacturing chamois leather	
[illegible]	[illegible]	
[illegible]	[illegible] used from East India tanned kip, uncoloured or coloured other	
[illegible]	[illegible]	

No. of Canadian Tariff Item	Article	
	[illegible]	[illegible]
	[illegible]	[illegible]
	own factories ...	[illegible]
	[illegible]	[illegible]
	[illegible]	[illegible]
610	Belting, n.o.p	[illegible]
610a	Belting of camel's hair, for machinery...	[illegible]
611a	Boots, shoes, slippers and lasting of any material, n.o.p....	[illegible]
ex 612	English type saddles	[illegible]
617	India-rubber boots and shoes	Free
619a	India-rubber clothing and clothing made from waterproofed cotton fabrics	25
	[illegible]	[illegible]
	[illegible]	[illegible]
	y books and parts thereof.....	[illegible]
ex 634	Statues and statuettes of porcelain or earthenware	[illegible]
634a	(i) Dolls; toys of all kinds, n.o.p	[illegible]
	(ii) Mechanical toys of metal	[illegible]
	[illegible] punched, and connections therefor, parts of the foregoing ...	Free
	[illegible] factures of fur, n.o.p...	[illegible]
638	Braces or suspenders, and finished parts thereof.....	[illegible]
647	Jewellery of any material, for the adornment of the person, n.o	[illegible]
	Brushes of all kinds	[illegible]
	Pens, pencilers and rulers, of all kinds	[illegible]
	Lead pencils and crayons	[illegible]
	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, [illegible] and tobacco pouches	[illegible]
	[illegible] th (one and one-eighth of an inch and over) when [illegible]	Free
	Photographic dry plates	[illegible]
	Fertilizers, compounded or manufactured, n.o	Free
	[illegible]	Free
	[illegible]	[illegible]
687	Darts	Free

Tariff Item	Articles	Rate of Duty on Goods the Growth, Produce or Manufacture of the United Kingdom
[illegible]	[illegible]	
684	[illegible]	Free
685	[illegible] parts thereof, including diamond points, and engraving mills, [illegible] wallpaper printers	Free
686	[illegible] animal, for use in the refining of sugar	Free
710	[illegible]	[illegible]
711	[illegible] mineral salts, for use exclusively in the feeding of animals	Free

SCHEDULE V

(*See* Article 8)

PART I

No. of Canadian Tariff Item	Article
[illegible]	[illegible] adapted for dyeing or tanning
[illegible]	[illegible] less than one pound
[illegible]	[illegible] ing ores, metals or minerals, n.o.p
ex 208j	Sal Ammoniac
208m	Sulphate of copper (blue vitriol).....
208o	Cream of tartar in crystals and tartaric acid crystals
208r	Oxide of tin or of copper
208s	Sulphate of zinc and chloride of zinc.....
208t	[illegible] item 711 .....
ex 210	[illegible]
[illegible]	[illegible] not calcined.....
215	Stearic acid, n.o.p
216	Acids, n.o.p., of a kind not produced in Canada
ex [illegible]	[illegible] weight of hydrogen peroxide
[illegible]	[illegible] purposes
240	[illegible] whiting, blanc fixe; satin white .
[illegible]	[illegible] 14 per cent. by weight of titanium dioxide.....
246b	Stains and oxides, valued at not less than 20 cents [illegible] clusively as colouring constituents in the manufacture of vitreous ena[illegible] facture of tableware of china, porcelain or semi-porcelain
ex [illegible]	[illegible] coated and prepared for oil painting
[illegible]	[illegible]
[illegible]	[illegible] manufacture of such commodities, in their own factories .....
[illegible]	[illegible]
[illegible]	[illegible] soap, carbolic or heavy oil
[illegible]	[illegible] manufacture

Tariff item	Article	Margin of Preference
207	All tableware [illegible] or white granite, but not [illegible] the type commonly known as earthenware	[illegible]
210	[illegible]	5 p.c.
218	[illegible]	15 p.c.
219	[illegible]	[illegible]
220	Plate glass, not beveled [illegible]	20 p.c.
221	Plate glass not beveled [illegible] twenty-five square feet each, a.o.p.	[illegible]
230a	[illegible]	[illegible]
253	[illegible] vis—angles channels, beams, ties and other [illegible]	[illegible]
370	[illegible]	[illegible]
407	[illegible] roller chain, of iron or steel, and complete parts thereof [illegible] of kind not made in Canada, a.o.p., either chain of the [illegible]	[illegible]
409p	[illegible] for dairying purposes and complete parts thereof.	[illegible]
410a	[illegible] shaker trough or belt trough conveyors, air engines [illegible] and general parts of all motive power or machinery mentioned [illegible]	[illegible]
410b	[illegible] and gas, machinery and apparatus for use exclusively [illegible] to include motive power, tanks for gas, not [illegible] less in diameter	10 p.c.
410n	[illegible] including motive power, electrically [illegible] for use exclusively in mining operations	10 p.c.
412b	[illegible]	10 p.c.
412d	[illegible]	10 p.c.
413	[illegible] preparing, manufacturing, testing or [illegible]	5 p.c.
427	[illegible] tors, arc lamps for motion [illegible]	
446a	[illegible] lights, light effect mach[illegible]	
[illegible]	[illegible] picture projectors compo[illegible]	[illegible]
427l	[illegible]	
428a	[illegible]	
428l	[illegible]	[illegible]
429	[illegible]	[illegible]
430g	[illegible]	[illegible]

No. of Canadian Customs Tariff	Article
	reels, bait, hooks, and fishing tackle, n.o.p. .....
	prescribed by the Minister... .....
	amperes, compartments, capacity, density, depth, distance, [illegible] ity, inductance, liquid levels [illegible] tion, power factor, pressure, space, speed, stress, synchronism, t[illegible] time, volts, volume, watts, complete parts t[illegible]
	inches by fourteen inches and not less than three-quarters [illegible] ness, complete parts thereof ....
646	Electric steam turbo generator sets, 700 h.p. and greater, of a [illegible] not made in Canada, and complete parts thereof
Previous Items	all the foregoing . ...
	weft yarns is 100 or more.....
	typewriter ribbons not [illegible] their own factories . . . . .
2 2½ 537b	Linen thread, for hand or machine sewing .
2 540	(a) Woven fabrics, in the web, wholly of flax or hemp, not to inclu[illegible]
	in, nor tablecloths and napkins of crash with coloured borders.
	imported by manufacturers for use [illegible]
	exclusively in their own factories for knitting underwear, [illegible] or for the manufacture of silk thread . ...
580	Coal, anthracite, n.o.p
598a	Brass band instruments, of a class or kind not made in Canada; [illegible] complete parts .....
603	Leather produced from East India tanned kip, uncoloured or [illegible] than black, when imported for use exclusively in lining [illegible] genuine reptile leathers
603a	[illegible] the [illegible] leathers
606	Charcoal, animal, for use in the refining of sugar

SCHEDULE V

PART II

[illegible]	[illegible]	[illegible]
[illegible]	[illegible] the form of billets, bars, rods, sheets, strips, plates or shelp	[illegible]
[illegible]	[illegible] or steel, billets, of iron or steel, weighing less than 60 [illegible] valued at not less than 4 cents per pound	12½ p c
[illegible]	[illegible] defined, under regulations prescribed [illegible] manufactured, when imported by [illegible] per ton	[illegible]
[illegible]	[illegible] hot or cold rolled —	[illegible]
[illegible]	[illegible] steel, hot or cold rolled — [illegible] or less in thickness, n o p	[illegible]
[illegible]	[illegible] tin, of a class or kind not made in Canada, n.o.p. [illegible] tin, n.o.p.	[illegible]
[illegible]	[illegible] or strip, of rust acid or heat resisting steels hot or [illegible]	[illegible]
[illegible]	[illegible] ter [illegible] manufacture or repair of the pressure parts of boilers, pulp digesters, steam accumulators and vessels for the refining of oil, as their [illegible] per t [illegible] coated with vitreous enamel or of apparatus designed [illegible] ware coated with vitreous enamel or of enamelled sheets for apparatus designed for cooking or [illegible]	[illegible] 10 p [illegible]
[illegible]	[illegible] for [illegible] with t [illegible] use exclusively in the manu [illegible]	15 p c [illegible] 15 p c
[illegible]	[illegible] hot or cold rolled plain or coated .064 inch or le[illegible] not more than three inches in width, when imported [illegible]	12½ p c.
[illegible]	[illegible] (or girder) rails for electric tramway use, weighing not less [illegible] 75 pounds per lineal yard, punched, drilled, or not, of shapes and [illegible] not made in Canada . per t[illegible]	[illegible]
[illegible]	[illegible] channels, columns, girders, posts, tees, tees and [illegible] [illegible] ing not less than 35 pounds per lineal yard, n.o.p., [illegible] not punched or drilled, weighing not less than 35 [illegible] including interlocking sections, if any, used there- [illegible]	[illegible]
[illegible]	[illegible] degree of manufacture, hollow, [illegible] terns, diameter and all other [illegible]	
[illegible]	[illegible] motives and tenders	10 p c

No. of Canadian Tariff Item	Article	Rate of Duty
ex 397	[illegible]	[illegible]
ex 397b, 398a	Pipes and tubes of iron or steel, seamless, [illegible] valued at not less than five cents per [illegible] inches in diameter, [illegible]	[illegible] p.c.
ex 401	Wire, of iron or steel — (a) Barbed fencing, coated or not [illegible] twisted, braided or stra[illegible]	[illegible] p.c. [illegible] p.c.
ex 403	Wire, of steel — [illegible] wire rope, as [illegible] the Minister.....	[illegible] p.c.

SCHEDULE VI

(*See* Article 15)

		Margin of Preference
[illegible] Bermuda, British [illegible]	Rubber boots and shoes [illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	Butter	[illegible]
The Bahamas	[illegible]	[illegible]
[illegible]	[illegible] apparatus	[illegible]
	Bacon and ham.....11d. per lb.	
[illegible]	[illegible] of preference of not less than 10s. per [illegible]	
[illegible] Jamaica and Trinidad	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]

		Maximum Preferential
(13) Jamaica.	[illegible]	[illegible]
	[illegible]	[illegible]
(14) Ceylon.....	[illegible]	[illegible]
	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
(16) The Federated and Unfederated Malay States...	Condensed milk.	[illegible]
	Printing and wrapping paper	[illegible]
	[illegible] fruit and canned	[illegible]
	[illegible]	[illegible]
	Electric batteries for use in motor cars.	[illegible]
	Confectionery	[illegible]
[illegible]	[illegible] lumber, dressed and undressed.	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]
	[illegible]	[illegible]
	Electric [illegible] household appliances	[illegible]
[illegible]	Electrical batteries and accumulators	[illegible]
	[illegible] wooden, empty, [illegible] or in shooks.	[illegible]
	[illegible] including ceiling and flooring boards.	[illegible]
	[illegible] print paper, wrapping paper, unspecified	[illegible]
	Motor trucks, etc., as specified in Tariff Items 130 (a) and (b).	[illegible]
	Motor cars, chassis and [illegible]	[illegible]
[illegible]	[illegible]	[illegible]

SCHEDULE VII

(See Article 15)

Tariff Item	Article		Margin of Preference
[illegible]	[illegible]	per pound	½ ct
[illegible]	[illegible]		10 p.c
[illegible]	[illegible]	per pound	2 cts.
[illegible]	[illegible]	per pound	50 cts
[illegible]	[illegible]		10 p.c.
[illegible]	[illegible]		[illegible]
[illegible]	[illegible] their own factories	per gallon	1 ct
[illegible]	Asphalt or asphaltum, solid		10 p.c
[illegible]	[illegible]		[illegible]
[illegible]	[illegible] soap, carbolic or heavy oil		10 p.c
[illegible]	[illegible] coconut oil		10 p.c
61(a)	[illegible], crude, unmanufactured		10 p.c
61(b)	Gutta percha, unmanufactured		10 p.c
	[illegible] to exceed 1 cent per pound		

LETTER No. 1

OTTAWA, February 2

SIR,

[illegible] recent discussions:

[illegible] factory level;

[illegible] tunity of submitting evidence, and

[illegible] of Canadian zinc into the United Kingdom,

[illegible]

I have the honour to be,

Sir,

Your obedient servant,

W. L. MACKENZIE KING

Sir Francis L. C. Floud, K.C.B.,
High Commissioner in Canada for
His Majesty's Government in the
United Kingdom,
Ottawa.

LETTER No. 2

OTTAWA, February 20, 1937.

[illegible]

[illegible]

[illegible] advantage to United Kingdom interests.

[illegible]

[illegible] of any particular item in the Schedule

I have the honour to be,

Sir,

Your obedient servant,

W. L. MACKENZIE KING

[illegible]cis L. C. Floud, K.C.B.,
[illegible]gh Commissioner in Canada for
His Majesty's Government in the
United Kingdom,
Ottawa

ANNEX

(*See* Article 3)

APPENDICES [illegible] OF THE REPORT OF THE UNITED KINGDOM [illegible] ON [illegible] AT THE CONFERENCE AT OTTAWA RELATING LEAD AND ZINC.

(Cmd. 4983)

[illegible]

APPENDIX B

LEAD

[illegible]

PROVISIONS OF THE OTTAWA AGREEMENTS RELATING [illegible]

[illegible] **into operation at the earliest possible date:—**

[illegible]

[illegible] **remain at not less than £13 a ton.**

[illegible]

[illegible] **commerce of the United Kingdom.**

Supplementary Provisions.

1. While the duty [illegible] the London Metal Exchange undertakes [illegible]

(a) to maintain the existing provisions of the Standard Contract for [illegible] Soft Pig Lead [illegible]

(b) to amend the [illegible] Standard Contract so as to [illegible] sellers, at their option, to deliver [illegible] at any [illegible] the London Metal Exchange [illegible] duty for the time being in force.

2. The agreement between [illegible] and certain United Kingdom consumers [illegible] be abrogated as from the date on which [illegible] per [illegible]

3. The producers and [illegible] parties to make the London Metal Exchange [illegible] transact more business through the Exchange.

4. During periods when [illegible] the representatives [illegible] by the former will [illegible] and is an important consideration for the [illegible] duty on the [illegible]

5. The producers and [illegible] each other and that they should [illegible] the interests of each other. [illegible] not to [illegible] consumers are not [illegible] consumers.

In the event of legislation taking place for the regulation of the world production of lead, the producers will [illegible] the United Kingdom [illegible] take all reasonable steps to assist the [illegible]

APPENDIX C.

ZINC.

Proposals for the Modification of the Imperial Duty on Zinc and the Provisions of the Ottawa Agreements Regulations.

The Governments of the United Kingdom, Canada, [illegible] to agree to the [illegible] to zinc and to the following arrangement being brought into [illegible] at the earliest possible date:—

1. In substitution for the present [illegible] of 10 per cent ad valorem [illegible] of zinc imported or exported into the United Kingdom [illegible] a duty of 12s. 6d. per [illegible]

2. At any time after the commencement of the duty representatives of United Kingdom producers of other Empire producers, of United Kingdom consumers and of the London Metal Exchange (either jointly or separately or any section thereof) may approach the Import Duties Advisory Committee in regard to any matters relating to these arrangements and it shall be open to the Committee after enquiry to recommend such variation of the arrangements as appears to them desirable. In particular, following such enquiry the Committee may, after the expiration of a period of twelve months, recommend the suspension of the duty either wholly or in part, if they are satisfied that the price of zinc, as indicated by the London Metal Exchange daily settlement price (duty for buyers account), is likely for a reasonable time to remain **at not less than £15 a ton.**

Provided that in considering any such matters the Committee shall have regard to the principles contained in the relative clauses of the Ottawa Agreements Act, relating to the Empire producers' interests, a preference in supplying the needs of the United Kingdom market without at the same time imposing a burden upon United Kingdom trade and commerce.

3. Arrangements shall be made in accordance with the supplementary provisions specified hereunder for mitigating any adverse effects on the trade **commerce of the United Kingdom.**

Supplementary Provisions.

1. While the duty is in operation the Committee of the London Metal **Exchange undertake:—**

(a) to maintain the existing provisions in the standard contract for 'Virgin Spelter' that the duty payable is for buyer's account;

(b) to amend the above-mentioned Standard Contract so as to enable sellers at their option to cover Empire brands of zinc at prices above the London Metal Exchange contract price equal to the **of duty for the time being in force.**

2. The price of Empire electrolytic brands of zinc of a purity of [illegible] per up to but not including, 99·99 per cent shall not exceed £2 10s. per ton above the mean of the London Metal Exchange spot and forward quotations.

3. The producers also undertake to guarantee that it is their intention to [illegible] the London Metal Exchange on the terms and for will transact their business through the Exchange.

4. The producers and consumers agree that it is in their great interest to support one another and that they should not act in a manner [illegible] prejudice the interests of each other. In particular the United Kingdom consumers undertake not to supply foreign or other Empire consumers with [illegible] territories at more favourable prices than United Kingdom consumers [illegible] and to take all reasonable steps in their power to see that United Kingdom manufacturing consumers are not prejudiced by [illegible] other Empire manufacturing consumers.

In the event of negotiations taking place for the regulation of the world production of zinc the producers will in such negotiations safeguard the interests of the United Kingdom manufacturing consumers who undertake and who take all reasonable steps to assist the producers and promote the interests

VALUE OF IMPORTS INTO CANADA - CALENDAR YEARS 1928 to 1936 INCLUSIVE

(000 OMITTED)

FABRICS WHOLLY OR IN PART OF ARTIFICIAL SILK

		UNITED KINGDOM		OTHER [illegible]		TOTAL	[illegible]	[illegible]		[illegible]		[illegible]	
		[illegible]	[illegible] 2 of 6	[illegible]	4 of 7	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1928	WOVEN (WHOLLY)	$1,026	42.6	$1,[illegible]2	57.4	$2,408	$ 7	$ 363		$ 142		$ 339	
	WOVEN (PART)	3,426	69.0	1,[illegible]6	32.0	[illegible]		[illegible]		23[illegible]		[illegible]	
	KNITTED	20	30.0	17	62.0	27		12					
	RIBBONS	10	5.2	1[illegible]2	94.8	192		20		114		56	
	TOTAL	4,462	58.3	3,[illegible]6	41.7	7,[illegible]48							
1929	WOVEN (WHOLLY)	386	20.2	1,[illegible]2	79.8	1,9[illegible]6	39	21[illegible]		557		603	
	WOVEN (PART)	4,491	[illegible].6	2,[illegible]1	34.4	6,[illegible]42		1,452		213		320	
	KNITTED	16	28.1	41	71.9	57		[illegible]					
	RIBBONS	6	3.2	179	96.8	185		26		106		40	
	TOTAL	4,899	[illegible]4.5	4,095	45.5	9,9[illegible]2							
1930	WOVEN	4,367	43.7	5,[illegible]	56.3	9,995	493	1,624		847		2,034	
	KNITTED	11	68.4	5	31.2	16		4					
	RIBBONS	5	2.7	182	97.3	187		23		107		44	
	TOTAL	4,383	43.0	5,[illegible]	57.0	1[illegible]							
1931	WOVEN	1,798	45.3	2,[illegible]73	54.7	3,971	716	[illegible]	$2.[illegible]	191	$2.20	440	$1.50
	KNITTED	1	[illegible]	11	91.7	12		11					
	RIBBONS	2	0.8	[illegible]52	99.2	254		29		135		71	
	TOTAL	1,801	42.5	2,437	[illegible]	4,[illegible]							
1932	WOVEN	1,413	71.4	[illegible]67	[illegible].6	1,9[illegible]	214	123	1.92	[illegible]0	2.31	146	1.73
	KNITTED	1	6.2	15	93.8	16		15					
	RIBBONS	1	0.6	170	99.4	171		30		[illegible]		72	
	TOTAL	1,415	65.3	752	34.7	2,167							
1933	WOVEN	1,102	79.2	[illegible]9	20.8	1,391	69	1[illegible]	1.92	13	1.85	44	2.25
	KNITTED			21	100.0	21		[illegible]					
	RIBBONS	4	3.6	1[illegible]	96.4	112		1[illegible]		[illegible]		30	
	TOTAL	1,106	72.6	41[illegible]	27.4	1,524							
1934	WOVEN	[illegible]91	70.8	[illegible]	29.2	1,2[illegible]9	36	[illegible]	2.35	7	4.45	59	2.69
	KNITTED	1	4.5	[illegible]	95.5	[illegible]		[illegible]					
	RIBBONS	4	3.4	112	96.6	[illegible]		[illegible]		47		25	
	TOTAL	[illegible]96	64.1	501	35.9	1,[illegible]							

VALUE AND WEIGHT OF WOVEN FABRICS WHOLLY OR IN PART OF ARTIFICIAL SILK

IMPORTED INTO CANADA - CALENDAR YEARS 1932 TO DATE

(000 OMITTED)

		UNITED KINGDOM	Per Cent 2 of 6	OTHER COUNTRIES	Per Cent 4 of 6	TOTAL	JAPAN	UNITED STATES	SWITZERLAND	FRANCE
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1932	Weight	1,046	70.5	438	29.5	1,484	229	64	13	85
	Value	$1,413	71.4	567	28.6	1,980	214	123	30	146
1933	Weight	938	83.1	190	16.9	1,128	62	64	7	19
	Value	$1,102	79.2	289	20.8	1,391	69	123	13	44
1934	Weight	802	79.3	209	20.7	1,011	54	85	2	22
	Value	$ 891	70.8	368	29.2	1,259	56	200	7	59
1935	Weight	486	69.9	209	30.1	695	41	107	2	30
	Value	$ 537	59.5	366	40.5	903	42	211	6	77
1936	Weight	668	55.6	533	44.4	1,201	349	140	-	15
	Value	$ 690	56.7	526	43.3	1,216	181	277	-	43
1937 January	Pounds	102	50.0	102	50.0	204	66	25	-	1
	Value	$ 106	50.5	104	49.5	210	35	61	-	2

[illegible]

[illegible]

| | | |

IMPORTS INTO CANADA - CALENDAR YEARS 1926-1936

(000 OMITTED)

ARTIFICIAL SILK YARNS

YEAR	UNITED KINGDOM				FOREIGN COUNTRIES				TOTAL		LARGEST EXPORTER FOR	
	VALUE	PER CENT 2 of 10	POUNDS	PER CENT 4 of 11	VALUE	PER CENT 6 of 10	POUNDS	PER CENT 9 of 11	VALUE	POUNDS	VALUE	POUNDS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1926	$370	21.0	214	15.7	$1,392	79.0	1,152	84.3	$1,762	1,366	$ 705	660
1927	76	4.1	53	3.3	1,768	95.9	1,562	96.7	1,844	1,615	708	773
1928	96	4.8	66	3.3	1,910	95.2	1,966	96.7	2,006	2,032	1,066	1,148
1929	50	2.7	41	1.8	1,784	97.3	2,181	98.2	1,834	2,222	1,168	1,451
1930	91	5.4	95	4.0	1,601	94.6	2,279	96.0	1,692	2,374	965	1,606
1931	431	37.7	452	25.3	712	62.3	1,329	74.7	1,143	1,781	508	1,058
1932	68	11.3	88	8.1	529	88.7	1,001	91.9	597	1,089	395	836
1933	212	19.4	245	13.9	883	80.6	1,512	86.1	1,095	1,757	373	835
1934	270	33.6	341	28.1	536	66.4	870	71.9	806	1,211	246	517
1935	452	58.0	600	49.3	327	42.0	615	50.7	779	1,215	128	308 2nd largest
1936												
Jan.-Mar.	71	46.5	[illegible]		[illegible]	[illegible]	[illegible]		152	[illegible]	[illegible]	30
Apr.-December												
Viscose & others	[illegible]	67.5	[illegible]		143	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Acetate	141	97.0	184		5	[illegible]	7		146	[illegible]	5	7
Total	[illegible]	[illegible]	[illegible]		242	[illegible]	417		[illegible]	[illegible]	139	[illegible]
IMPORTED BY COURTAULDS (CANADA) LIMITED.												
1930 Viscose	112		[illegible]		1		2					
1931 "	324		[illegible]		1		1					
1932 Acetate	1		1									
1933 Viscose	134		[illegible]		139		211					
1934 "	126		159									
Acetate	52		[illegible]									
Total	178		217									
1935 Viscose	48		[illegible]									
Acetate	156		141									
Total	204		221									
1936 Viscose	155		252									
Acetate	64		76									
Total	219		328									
IMPORTED BY OTHERS - KNOWN TO BE FOR EXPORT.												
1935	54		80		75		158					
1936	27		51									

[illegible]

FISCAL YEAR	AVERAGE AD VALOREM RATE ON [illegible]	AVERAGE AD VALOREM RATE ON [illegible]	[illegible]
1929	20.5	16.[illegible]	[illegible]
1930	20.3	18.4	19
1931	22.8	16.5	19
1932	31.4	25.3	20
1933	29.8	21.7	27
1934	29.0	18.3	37
1935	29.3	19.[illegible]	35
1936	25.6	17.6	30

From "Trade of Canada".

FISCAL YEAR	DUTIABLE IMPORTS	FREE IMPORTS	TOTAL IMPORTS	DUTY COLLECTED
1929	$61,445,086	$15,575,974	$77,021,060	$12,455,124
1930	55,024,151	13,219,670	68,243,821	11,193,954
1931	40,055,086	9,152,034	49,207,120	9,126,537
1932	24,632,266	5,918,671	30,549,937	7,714,342
1933	18,680,598	6,899,597	25,580,195	5,562,407
1934	22,125,642	12,997,677	35,123,319	6,419,053
1935	23,918,938	12,618,758	36,537,696	[illegible],600,922
1936	25,384,932	15,209,787	40,594,719	7,165,289

VALUE OF PRODUCTION IN CANADA - 1933

($ 000,000)

GROSS

	Total	Agriculture,	Manufacturing
Prince Edward Island,	17	13	3
Nova Scotia,	110	27	53
New Brunswick,	82	22	45
Quebec,	891	155	653
Ontario,	1498	328	1005
Manitoba,	167	64	91
Saskatchewan,	162	119	36
Alberta,	208	127	55
British Columbia,	244	37	145

NETT

Prince Edward Island,	12	9	1
Nova Scotia,	74	17	27
New Brunswick,	50	12	24
Quebec,	531	96	380
Ontario,	887	210	540
Manitoba,	99	41	41
Saskatchewan,	103	78	26
Alberta,	146	94	94
British Columbia,	159	36	80

From Canada Year Book, 1936, p.210,

PROCLAIMED VALUE OF YEN - 1938

The proclaimed value of the yen for 1938 according to Exhibit 401, is to be based on the average of the period 1932-36, and computed from the Statistical year Book of the League of Nations which is not yet available.

The figure of 29.87¢ below will be very close to the League of Nations figure:

x 1932	=	32.30¢
x 1933	-	29.72
xx 1934	-	29.44
xx 1935	-	28.84
xx 1936	-	29.04
Average 1932-36	-	29.87¢

N o t e: x - From "Prices and Price Indexes", Dominion Bureau of Statistics,

xx - Averaged from daily rates published by Department of National Revenue.

COPY OF EXHIBIT No. 1354

ALL TEXTILE IMPORTS

	TOTAL	DUTY-FREE				DUTIABLE	FULLY MANUFACTURED IMPORTS	PROPORTION OF MFG'D IMPORTS DUTY-FREE
		Total	Raw Materials	Partially Mfg'd	Fully Mfg'd	Fully Manufactured	(5 plus 6)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Fiscal Year 1930								
Cotton & Manufactures of	54,065,055	25,053,779	22,243,795	135,024	2,674,960	29,011,276	31,686,236	
Flax, hemp, jute & mfrs. of	14,716,510	7,187,644	-	412,043	6,775,601	7,528,866	14,304,467	
Silk & Manufactures of	27,967,557	8,513,547	8,360,968	13,401	139,178	19,454,010	19,593,188	
Wool & Manufactures of	46,644,026	10,705,299	4,306,945	3,833,801	2,564,553	35,938,727	38,503,280	
Artificial Silk & Mfrs. of	13,418,910	-	-	-	-	13,418,910	13,418,910	
Other & Mixed Textile Products	28,429,194	12,908,120	4,296,655	2,945,198	5,566,267	15,521,074	21,187,341	
TOTAL	185,241,252	64,368,389	39,208,363	7,339,467	17,820,559	120,872,863	138,693,422	12.8%
Fiscal Year 1935								
Cotton & Manufactures of	33,514,397	20,778,172	18,412,843	253,679	2,111,650	12,736,225	14,847,875	
Flax, hemp, jute & Mfrs. of	7,811,445	5,859,326	-	140,270	5,719,056	1,952,119	7,671,175	
Silk & Manufactures of	6,915,313	3,965,653	3,837,406	24,225	104,022	2,949,660	3,053,682	
Wool & Manufactures of	20,301,393	7,876,642	2,765,921	4,267,051	843,670	12,424,751	13,268,421	
Artificial Silk & Mfrs. of	2,141,239	21,828	-	-	21,828	2,119,411	2,141,239	
Other & Mixed Textile Products	11,114,493	6,748,494	1,586,309	1,720,783	3,441,402	4,365,999	7,807,401	
TOTAL	81,798,280	45,250,115	26,602,479	6,406,008	12,241,628	36,548,165	48,789,793	25.1%

Copy Exhibit No. 1365

TEXTILE IMPORTS FROM THE UNITED KINGDOM

	TOTAL (1)	DUTY-FREE Total (2)	Raw Materials (3)	Partially Mfg'd (4)	Fully Mfg'd (5)	DUTIABLE Fully Mfg'd (6)	FULLY MFG'D IMPORTS (5 plus 6) (7)	PROPORTION OF MFG'D IMPORTS DUTY-FREE
Fiscal Year 1930								
Cotton & Manufactures of	11,843,311	777,081	73,134	1,046	702,901	11,066,230	11,769,131	
Flax,Hemp,Jute & mfrs. of	6,611,817	1,759,790	-	-	1,759,790	4,852,027	6,611,817	
Silk & Manufactures of	1,329,586	150,472	577	10,717	139,178	1,179,114	1,318,292	
Wool & Manufactures of	35,040,366	8,278,161	2,280,124	3,433,484	2,564,553	26,762,205	29,326,758	
Art. Silk & Mfrs. of	5,396,552	-	-	-	-	5,396,552	5,396,552	
Other & Mixed Textile Products	8,022,189	2,281,055	42,957	440,901	1,797,197	5,741,134	7,538,331	
TOTAL	68,243,821	13,246,559	2,396,792	3,886,148	6,963,619	54,997,262	61,960,881	11.2%
Fiscal Year 1935								
Cotton & Manufactures of	10,246,727	2,170,677	68,759	-	2,101,918	8,076,050	10,177,968	
Flax, Hemp, Jute & Mfrs. of	3,754,909	2,905,439	-	711	2,904,728	849,470	3,754,198	
Silk & Manufactures of	328,963	68,051	-	13,865	54,186	260,912	315,098	
Wool & Manufactures of	16,875,396	5,517,343	1,139,922	3,533,751	843,670	11,358,053	12,201,723	
Art. Silk & Mfrs. of	1,204,626	21,828	-	-	21,828	1,182,798	1,204,626	
Other & Mixed Textile Products	4,127,075	1,944,907	67,807	218,038	1,659,062	2,182,168	3,841,230	
TOTAL	36,537,696	12,628,245	1,276,488	3,766,365	7,585,392	23,909,451	31,494,843	24.1%

1358

Copy

CLARKSON, GORDON, DILWORTH & NASH

Chartered Accountants

TORONTO 2.
Canada

22nd January 1937

William B. Dall, Esq., Managing Editor,
"Textile World",
330 West 42nd Street,
New York.

Dear Sir:

Our attention has been drawn to a letter of yours dated 2nd December 1936 addressed to Mr. A. S. Whiteley, the secretary of the Royal Commission on the textile industry. In this letter you refer to the cost of erecting and equipping a cotton mill, which you suggest was $80 per spindle in 1921 and from $45 to $50 per spindle in 1934.

If it would not be too much trouble we would greatly appreciate your advising us what the approximate per spindle cost in the United States would be in the year 1936. We are under the impression that costs increased between 1934 and 1936 but have no available statistical compilation to which we may refer.

Your cooperation in this matter will be greatly appreciated. We might say for your information that we have been retained by the textile industry in Canada to assist counsel in its representations to the above-mentioned Royal Commission.

Yours faithfully,

CLARKSON, GORDON, DILWORTH & NASH

(Sgd) J. G. Glassco

JGG:JF

Copy

CANADIAN NATIONAL TELEGRAPHS

Montreal, Que.,
27th January, 1937.

G. VanBlarcom,
R. E. Loper Co.,
Buffington Building,
Fall River, Mass., USA

Am most anxious obtain speedy and authentic information regarding cost of equipping a cotton mill per spindle in years nineteen fifteen nineteen twenty nineteen twentythree nineteen twentyfour nineteen thirtyfour and nineteen thirtysix or nineteen thirtyfive if nineteen thirtysix is not available stop Such information used to be published in the NACMfrs Year Book up to nineteen twentyfour at least and was compiled by Lockwood Greene and Company. If you could obtain a continuation of this information from same sources it would be ideal for our purposes but in any case let us have the very best information you can get at the earliest possible moment. Please address reply to me.

6.45 P.M. G.B.Gordon

Charge Dom.Textile Co.Ltd.

C o p y

RALPH E. LOPER CO.

Specialists in Textile Cost Service

Industrial Engineers

Fall River, Mass.

January 28, 1937

Mr. G. Blair Gordon, Managing Director
Dominion Textile Co., Ltd.
Montreal, Canada

Dear Blair:

Acting on the request in your night letter of the 27th, I have been in touch with Lockwood, Greene & Co. through a third party regarding the costs per spindle of equipping cotton mills.

I am informed that during 1934 and 1935 the costs were practically identical with those which existed in 1922. In November 1936 machinery prices advanced 10% above the 1922 level. Previous to this advance the machinery in a print cloth mill represented $27.25 per spindle out of a total of $53.82. I am also informed that this same ratio would exist in other types of mills.

I am enclosing a copy of Page 146 of the year book of 1926 of the National Association of Cotton Manufacturers.

I hope that this information will prove of value to you. If not, please do not hesitate to call on us and we shall try to augment same.

Very truly yours

(Signed) Gil Van Blarcom

GVB:on

Estimated Costs per Spindle of Four Different Mills Each of 50,000 Spindles Complete as of January 1 for Years 1910 to 1926 to be built in New England and based on Machinery Manufacturers' List Prices.

Source: Lockwood, Greene & Co., Inc.

Year	Spinning Mills: No. 1 Hosiery Yarns Carded No. 16	Spinning Mills: No. 2 Hosiery Yarns Combed No. 17.5	Spinning and Weaving Mills: No. 3 Print Cloths 38.5 wide 5.35 Yard 64 x 60 Carded No. 28.5 Warp Carded No. 39 Filling	Spinning and Weaving Mills: No. 4 Lawns 38.5" 6.40 Yard 104 x 112 Combed No. 60 Warp Combed No. 90 Filling
1910	$25 02	$ 32 15	$28 28	$24 46
1911	24 48	31 46	27 67	23 93
1912	24 55	31 55	27 75	24 00
1913	24 36	31 30	27 53	23 81
1914	23 21	29 82	26 23	22 68
1915	24 14	31 02	27 28	23 59
1916	26 78	34 42	30 27	26 18
1917	35 29	42 78	37 63	32 54
1918	40 07	51 50	45 29	39 17
1919	49 08	63 08	55 48	47 98
1920	64 03	83 05	73 05	63 17
1921	61 37	78 87	69 36	59 99
1922	47 61	61 19	53 82	46 54
1923	45 97	59 08	51 96	44 94
1924	46 76	60 09	52 85	45 71
1925	44 79	57 35	50 44	43 62
1926	41 81	53 73	47 26	40 91

No. 1. Three-story mill, one-story picker house, four-story storehouse. Yarn made of double roving and finished on cones and in skeins.

No. 2. Four-story mill, two-story picker house, four-story storehouse. Yarn made of double roving and finished on cones and in skeins.

No. 3. Spinning mill four stories, weave shed one story and basement and sawtooth roof. Yarns made of double roving and woven on automatic looms.

No. 4. Spinning mill three stories, weave shed one story and basement and sawtooth roof. Yarn made of double roving and woven on plain looms.

All buildings of slow-burning construction. Storehouses figured on a six months' supply. All power plants have complete steam turbine unit. The mill heated by steam coils and humified by individual heads. The drives are figured as individual motors on pickers, two and four frame for roving and spinning and group drives for balance of machinery.

Copy

TEXTILE WORLD PUBLICATIONS

McGraw-Hill Publishing Company Inc.

330 West 42nd Street
New York, N.Y.

January 30, 1937

Clarkson, Gordon, Dilworth & Nash,
Toronto, 2,
Canada.

Attention: Mr. J. C. Glassco

Gentlemen:

Answering your letter of January 22 we advise that the figures on per spindle costs given in our recent letter to Mr.Whiteley are the only figures which we have available. We are unable to give you a factor which would convert your 1934 basis to a proper basis for costs in the year 1936. We agree with you that in general prices would be somewhat higher, but our estimate of the amount would be pure guesswork and not sufficiently reliable to pass on to you.

We suggest that you write to such a cost authority as Mr.Ralph E. Loper, Fall River, Mass., as he doubtless knows and his statement would be authoritative.

Regretting very much that we cannot extend the scope of the figure which we already quoted, but trusting that you can get what you wish through the channel mentioned above, we are

Yours very truly,

TEXTILE WORLD

(Signed) William B. Dall

Managing Editor.

Em. B. Dall
SLB

C O P Y

CANADIAN NATIONAL TELEGRAPHS

32 MO RU 57 COLLECT DL 4 BX 168 AND 76

GREENVILLE SUGAR 9 VIA DA OTTAWA ONT 10

G.B.GORDON
CARE DOMN TEXTILES CORPN MONTL QUE.

RETEL EIGHTH PRICE PER GRANDIN PRINT CLOTH MILLS AT THREE YEAR INTERVALS FOLLOW STOP NINETEEN TWELVE TWENTY SEVENTY FIFTY STOP TWENTY FOUR SEVENTY FIVE STOP NINTY EIGHT STOP SEVENTY STOP FIFTY TWO FIFTY STOP FORTY SEVEN STOP FORTY SEVEN STOP FIFTY FIVE STOP FIFTY SEVEN IN NINETEEN THIRTY SIX STOP WRITING FULLY.

J. E. SIRRINE CO.

Copy

J. E. SIRRINE & COMPANY

Engineers

GREENVILLE, SOUTH CAROLINA

February 10, 1937

Mr. G.B.Gordon,
Chateau Laurier,
Ottawa, Canada

PERSONAL

Dear Sir:-

We wish to confirm our telegram of yesterday afternoon replying to your request of the 6th.

The average spindle cost of erecting and equipping standard print cloth mills in the Southeastern section of the United States for the past twenty-five years is as follows:-

1912	$27.50
1915	24.75
1918	55.00
1921	70.00
1924	52.50
1927	47.00
1930	47.00
1933	55.00
1936	57.00

You realize, of course, that the cost of the mills will vary somewhat with the exact location of the plant and other local conditions. The cost will also vary with the size of the mill. The figures we have given you are based on a mill of 35,000 to 40,000 spindles. The cost per spindle would be higher in a smaller mill and lower in a larger plant. These figures would include the mill building proper, the textile machinery and auxiliary equipment, and a tenement village. They do not include any land values.

We are enclosing a chart showing the rise and fall of the cost of print cloth mills over the last twenty-five year period. This chart was drawn with straight lines between various periods but you, of course, will realize that there were some periods from year to year where the cost was practically the same for two or three successive years. We have checked this chart, however, over five year periods and believe that it is substantially correct.

We trust that this gives you the information you wanted.

Truly yours,

J. E. SIRRINE & COMPANY

(Sgd). A.D.Asbury

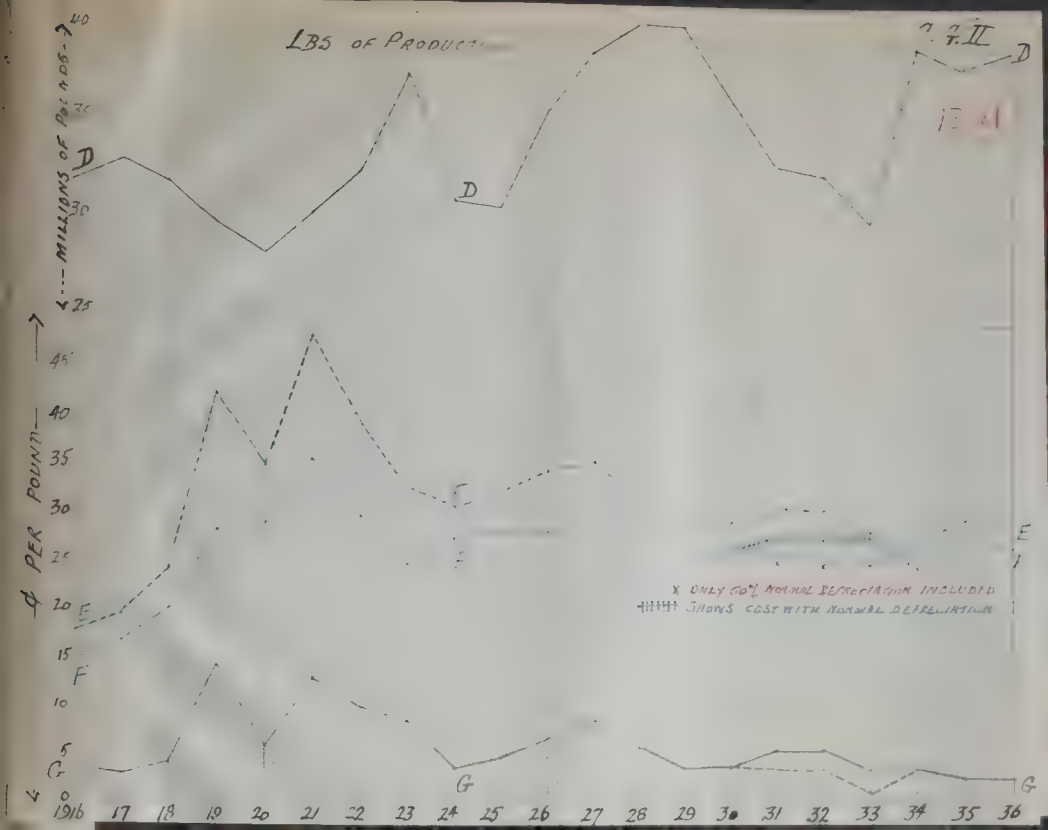
S.

	William N. Dall	Lockwood Greene & Co. Inc. and Ralph E. Loper Co.	J. E. Sirrine Co.
	Per Spindle	Per Spindle	Per Spindle
Replacement values in 1915 before increase in prices	$20.00	27.28	24.75
Values at peak of prices in 1920 or 1921	$80.00	$73.05	$70.00
Values in 1934	$47.50	$53.82	$55.00
Values in 1936	Not given	$56.54	$57.00
Extent of indicated increase in values over 1915 level			
1. 1915 to 1920	300.0%	170.0%	183.0%
2. 1915 to 1934	137.5%	97.3%	122.2%
3. 1915 to 1936	Not given	107.3%	130.3%

On basis of these increases [illegible]

1862

Fineness of Yarn in Cloth (for U.S. duties)


LBS OF PRODUCT
MILLIONS OF POUNDS
¢ PER POUND
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X ONLY 60% NORMAL DEPRECIATION INCLUDED
SHOWS COST WITH NORMAL DEPRECIATION
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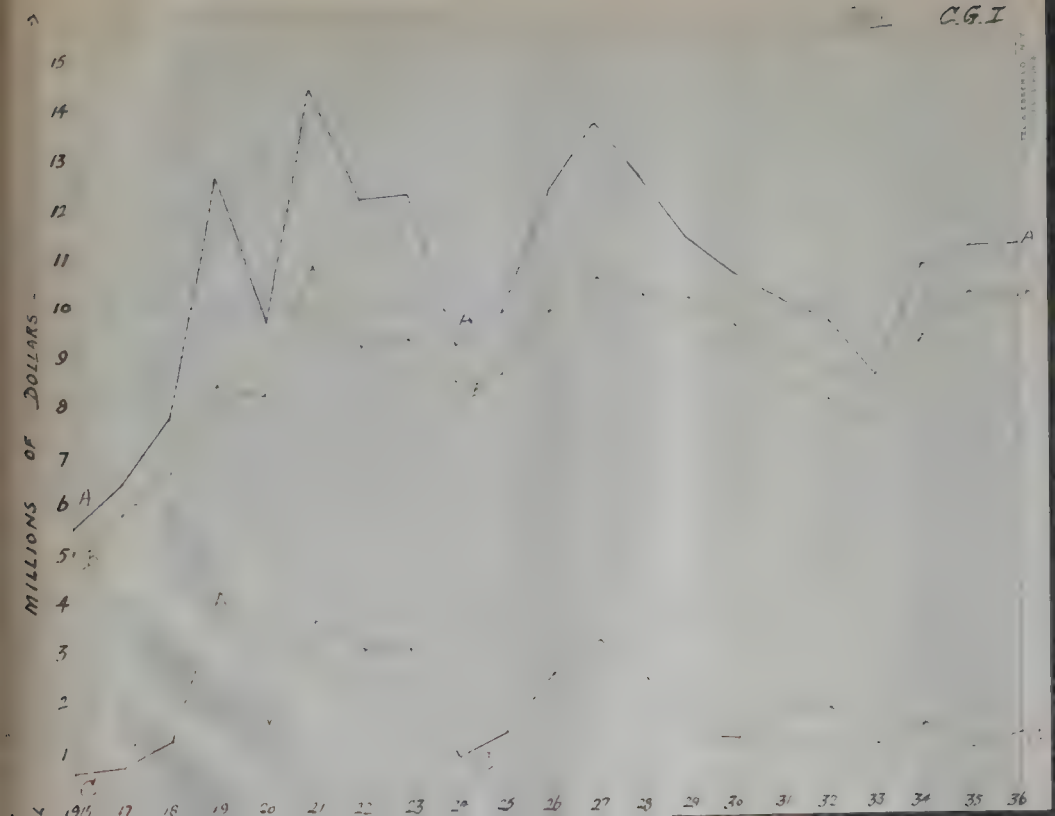
C.G.I


MILLIONS OF DOLLARS
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Explanation where data behind Charts CG-I and CG-II is to be found in Evidence.

Line D on CG-II Pounds of Production, -	Mr. Fessenden's Chart No.5.
Line B on CG-II -	Manufacturing accounts of DTCo Ltd 1916-1936.
Line A on CG-I -	Based on sales of DTCo and Raw Material Costs, 1916-1936.

Lines C, E, F and G are simply derived lines from the facts established by lines A, B and D.

Description of Charts CG-I and CG-II

CG-I shows lines A, B and C representing millions of dollars over the years 1916 - 1936, 20 years.

Line A represents the value added to raw material by the manufacturing operations of DTCo each year (no subsidiaries included).

Line B represents the cost of adding that value, no provision for bond interest or income tax.

Line C represents the "spread" between lines A and B and shows the Added Value above Cost each year.

CG-II shows lines D, E, F and G, representing millions of dollars so far as D is concerned and cts. per pound so far as E, F and G are concerned.

Line D shows the volume of the Company's production each year, while lines E, F and G show the result of dividing that production into the values of A, B and C on CG-I, giving cts. per pound figures.

Interpretation of Charts CC-I and CC-II.

In Chart CC-I we show firstly by line A the value which was added year by year to raw material through the operations of the Company's mills. This value has been arrived at through taking the volume of production each year and valuating that production at the selling values holding good for each type of merchandise and subtracting the cost of raw material, the net result being the figure indicated by line A. We then show line B which expresses the total cost to the Company each year of producing the volume of goods valued by line A, after again deducting from the total cost of production the cost of raw material each year just as we did in arriving at line A. We have thereby obtained two lines, A and B, which are independent of the cost of raw material and which individually reflect faithfully the added value created by manufacturing operations and the cost of creating that added value. The difference, or "spread", between these two lines each year represents the indicated amount of money available to meet all other charges over and above the bare manufacturing costs, that is, such charges as bond interest, income tax, preferred and common stock dividends. It should be noted that I use the term "indicated amount of money available" advisedly, for while the manufacturing cost figure is actual the added value created by manufacturing operations was not a realized value but was subject to such factors as being sold at lower or higher prices than were given to it for valuation of production. With this reservation we can look at line C, which measures the "spread" between lines A and B each year as expressing the amount of "Profit" before bond interest etc., arising out of manufacturing operations. This line indicates that the years 1919, 1921 and 1927 were

the more profitable years in the Company's history since 1916, while the poorer years were 1924, 1930, 1933 and 1935. The dotted line extending from 1930 to 1934 shows what the results would have been had normal depreciation been written off in 1931, 1932 and 1933 instead of 50% of normal depreciation as was actually the case, and is shown by the full lines B and C. It will be noted that in 1933 if normal depreciation had been taken the indicated manufacturing profit approaches very close to zero.

While Chart CG-I is interesting in itself, it does not tell the whole story, as the volume of production on which the indicated manufacturing profit was earned is not indicated. On Chart CG-II the top line D measures the volume of production each year in millions of pounds. Then the line E shows the result of dividing that production into the added values of production denoted by line A on Chart CG-I, so that line E tells us the added value per pound created by manufacturing operations each year, while line F shows the manufacturing cost per pound each year and line G is the indicated manufacturing profit per pound each year obtained by dividing the pounds of production into the manufacturing profit denoted by line C on Chart CG-I. At the same time, line G also of course represents the "spread" between lines E and F each year. The criss-crossed line F between 1930 and 1934 shows what would have been the manufacturing cost per pound had normal depreciation been taken while the broken line G between 1930 and 1934 shows the indicated manufacturing profit per pound had full normal depreciation been taken.

I think the most instructive and informative data shown on Chart CG-II for the purposes of this Commission is obtained by studying the trend of lines E and G in

conjunction with the volume of production shown by line D. Line E, in effect, represents the average cost per unit of production to the consumer of manufacturing the goods produced in the mills, apart from raw material cost, which of course fluctuated with the market value of raw cotton and was beyond the Company's control. It is interesting to note that apart from the peaks created by War-time and immediate post-War conditions there has been a gradual reduction in the added value per pound, although not accompanied by a corresponding reduction in the manufacturing cost per pound. The result of course has been a gradual reduction in the Company's manufacturing profit per pound as denoted by line G. This has not necessarily meant a corresponding reduction in total manufacturing profit, because even with a reduced added value per pound and a lower manufacturing profit per pound if the number of pounds produced is large enough the profit per pound times the pounds may still yield an adequate figure of indicated manufacturing profit. The year 1934 is a case in point. After charging full depreciation that year for the first time since 1930, the manufacturing profit per pound was very moderate, but combined with a high production it resulted in the best indicated profit since 1928. In both 1935 and 1936 the manufacturing profit per pound of production and the pounds produced are less than in 1934, so that indicated manufacturing profits have been lower in these last two years than in 1934, as denoted by line C on Chart CC-I.

The great importance of volume, under the low manufacturing profit per unit of volume obtaining in recent years, is made very apparent if the Company is to be operated at a profit.

DOMINION T[illegible]IL, [illegible] LIMITED

Memo showing increase in Book Values based on appraisal by Canadian Appraisal Co. Ltd., in 1920

[illegible]arch 31st. 1920	
Book Value of Land, Buildings and Machinery, as per Exhibit [illegible]933	$1[illegible],046,460.[illegible]1
Less	
Depreciation Reserve do. "	[illegible]36,[illegible]18.[illegible]
Net Book Value as per Exhibit [illegible]933 and Exhibit [illegible]	14,1[illegible],[illegible]48.23
Write up on basis of 1920 Appraisal as set up on books, as per Exhibit [illegible]933 and Exhibit [illegible]944	7,[illegible].00
[illegible]RCH 31st, 1920	
Total value of Land, Buildings and Machinery as set up on books based on 1920 Appraisal	$21,609,548.23
Amount of actual increase in value placed on books on basis of appraisal of 1920 as per Mr. Glassco's evidence, (Page 13760)	$ 9,837,219.00
[illegible]arch 31st. 1920	
Actual book value on cost basis less depreciation & write-offs before giving effect to Appraisal	[illegible]
[illegible]arch 31st. 1920	
Increase in value placed upon books on basis of Appraisal expressed in percentages	
on Book Value on Cost basis	[illegible]
on " " " Appraisal basis	45.5%

[illegible] Insurance in Year [illegible] covered on
[illegible]ered by Donation [illegible] No. [illegible],

[illegible] Value of Land, Buildings and
[illegible]ay, as per Exhibit No. [illegible]

[illegible]ation Reserve do. " [illegible]

[illegible] Value as per Exhibit

[illegible]up on basis of Just [illegible]
[illegible]t up on books, as per Exhibit
and Exhibit #944 $ 2,500,[illegible]

Value of Land, Buildings and

COMPARISON OF [illegible] INDEXES [illegible] & [illegible] [illegible]

1920 - 1926 - 1936

CANADIAN				AMERICAN							
				Construction Costs							
Building & Construction		Iron & its Products		Associated General Contractors		American Appraisal Co.		Building Materials		Iron & Steel	
144.	100%	168.4	100%	247	100%	268	100%	150.1	100%	157.1	100%
100.	70%	100.	60%	197	80%	204.1	76%	100.	67%	100.	63.6%
81.8	56.4%	87.2	50%	176	71%	158	60%	85.3	57%	86.7	55.2%
[illegible]			50%		49%		40%	[illegible]	43		

AMERICAN TEXTILE MACHINERY

	Textile World		Lockwood Greene Co.		J.H. Serring & Co.	
1920	80.00	100%	73.05	100%		
1921			69.36	95%	70.00	95%
1926			47.26	64.6%	47.00	63.8%
1934	47.50 to 50.00	60%				
1936			56.54	77%	57.00	77%

SUMMARY

As between 1920 and 1926 each index shows a reduced value in 1926 from 1920, viz.

Canadian	Building & Construction	30%
"	Iron & its Products	40%
American Construction Costs	Associated General Contractors Index	20%
	American Appraisal Co. Index	24%
American	Building Materials	33%
	Iron & Steel	36.4%
Lockwood Greene Co. Textile Machinery		35.4%
Serring & Co. " "		36.2%

A further drop in value is shown by all general indices from 1926 to 1935, viz;

Canadian	Building & Construction	14.6%	or a total drop from 1920	42.4%
"	Iron & its Products	10%	"	50%
American Construction Costs	Associated General Contractors Index	9%	"	29%
	American Appraisal Co. Index	18%	"	40%
American	Building Materials	10%	"	43%
"	Iron & Steel	8.4%	"	44.8%

In spite of the general trend as indicated by the above tables, and the fact that the Lockwood Greene and Serrine tables introduced by Dominion Textile Ltd., keep step with these tables up to 1926, the latter tables, as introduced, show a reversal of the general trend starting around 1933 whereas the Textile World figures on Textile Machinery are in keeping with the general trend.

If the tables of Lockwood Greene & Co. and Serrine & Co. are correct, the only reasonable explanation is that they reflect the cost of improved equipment in the latter years, as they cannot be based on the actual costs of installation in the latter years in view of the statement contained in the letter of December 21st, 1936 from Lockwood, Greene & Co. to the Commission Secretary, viz:-

> "Very few complete mills of any importance have been built within the last few years so complete data in the form you want is not readily available."

A further drop in sales is shown by all several indices

to 1905, viz:

Sales	)	Association de Fers
Construction	)	Quartermaster Index
Costs	)	American Appraisal Co.

RE THE [illegible] COMPANY, LIMITED

Summary of Charges for Depreciation, Betterments, Repairs and Equipment, as set out on page [illegible] of [illegible] on Counsel's Brief

Year	Total	Average Annual Charges
1906-1917	$ 5,322,739.05	$ 443,[illegible]
1918-1926	15,143,257.35	1,[illegible],873.00
1927-1936	17,599,919.31	1,[illegible]
1906-1936	38,065,916.39	1,227,[illegible]

Memo of Average Annual Charges for Depreciation, Repairs, Betterments and Equipment, as set out on page [illegible] of Commission Counsel's brief.

Year	Average Annual Investment in Fixed Assets at Cash including Land, Bldgs. & Machinery including [illegible]	Average Annual Charge for Depn. Repairs & Betterments	Average Annual Rate of Depn. on [illegible] basis of Cost including [illegible]	Average Annual Rate of Depn. on our basis of cost, excluding [illegible]
1906-1917	$11,576,573.	$ 443,[illegible]	[illegible]	4.72[illegible]
1918-1926	15,839,987.	1,682,873.	10.6[illegible]	12.3[illegible]
1927-1936	26,707,185.	1,759,[illegible].	[illegible]	[illegible]
1906-1936	15,754,[illegible].	1,227,9[illegible].	7.[illegible]	[illegible]

Year	Total	Average [illegible]
1900-1917	$ 5,000,[illegible].83	$ [illegible],[illegible].40
1900-1938	38,000,[illegible].39	1,[illegible],000.00

Memorandum re Trade Agreement between Canada and United Kingdom dated February 23, 1937

The following are the provisions of Articles 7 and 8 of the agreement:

"ARTICLE 7

The Government of Canada undertake that goods the growth, produce or manufacture of the United Kingdom enumerated in Schedule V, when part of a class or kind made in Canada and subject to duties of customs on importation into Canada, shall, when conveyed without transhipment from any part of the British Empire enjoying the benefits of the British Preferential Tariff into a sea, lake or river port of Canada, enjoy the benefit of preferential tariff margins which, in the case of any such goods, shall not be less than the difference between the rate of duty provided for in this Agreement and the rate of duty now levied upon like goods the growth, produce or manufacture of any foreign country, provided however that, if the duty on foreign goods becomes less than such preferential tariff margin, no duty shall be levied on the like goods of United Kingdom origin.

ARTICLE 8

The Government of Canada undertake in respect of the goods the growth, produce or manufacture of the United Kingdom enumerated in Schedule V appended hereto that the difference between the rates of duties of customs on such goods on importation into Canada, when conveyed without transhipment from any part of the British Empire enjoying the benefits of the British Preferential Tariff into a sea, lake or river port of Canada, and the rates upon similar goods the growth, produce or manufacture of any foreign country shall not be less than the margins set out in that Schedule."

The following is a table showing the tariff items on which a preferential tariff margin is agreed upon:

Tariff Item	Description	Agreed Margin	Rates of Duty B.P.	Rates of Duty Intra
522f	Yarns and warps, wholly of cotton, number forty and finer, when imported by manufacturers of mercerized cotton yarns, for use exclusively in the manufacture of mercerized cotton yarns, in their own factories	1%	Free	1%
523c	Wove fabrics, wholly of cotton, composed of yarns of counts of 100 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or more	27½% ~~ally~~	Free	27½% 3[illegible]

[illegible] Trade Agreement between Canada and [illegible] dated February 20, 1939.

The following are the provisions of Article 7 of the agreement:

"ARTICLE 7

The Government of Canada undertakes that [illegible] the growth, production or manufacture of the [illegible] articles enumerated in Schedule II, when [illegible] classes or kind made in Canada and which [illegible] to be imported into Canada, shall, when consigned [illegible] shall, when conveyed [illegible] of the British Commonwealth.

[illegible] benefit of preferential tariff treatment [illegible] the case of any such goods, shall not be less [illegible] than the difference between the rate of [illegible] duty now levied upon like goods the growth [illegible] goods because less than such preferential [illegible] margin, no duty shall be levied on the like goods of United Kingdom origin.

ARTICLE 8

[illegible] on of textiles on [illegible] goods on [illegible] tation into Canada, when [illegible] [illegible] the benefits of the British Preferential

[illegible] of cottonized cotton yarns, in their own factories

Tariff Item	Description	Agreed Margin	Rates of Duty Int.	Ext.
523f	Woven fabrics of cotton, not coloured, when imported by manufacturers of typewriter ribbon for use exclusively in the manufacture of such ribbon in their own factories	12½%	Free	12½%
537b	Linen thread, for hand or machine sewing	22½%	Free	22½%
540a	Woven fabrics, in the web, wholly of flax or hemp, not to include towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with coloured borders	30%	Free	30% & 3[illegible]
540b	Articles wholly of flax or hemp, such as sheets, pillow cases, table cloths and napkins, towels and handkerchiefs, but not to include towels or glass cloths of crash or huck, with or without lettering or monograms woven in, nor tablecloths and napkins of crash with coloured borders	30%	Free	30% & 3[illegible]
541a	Woven fabrics, wholly of jute, n.o.p.	22½%	Free	22½%
551c	Yarns and warps composed wholly of hair, or of hair and any vegetable fibre, imported by manufacturers for use in their own factories	12½% and per lb. 15¢	Free	17½% 1[illegible]
553a	Stereotypers' and type-casters' blankets or flannelettes and press blankets or blanketing used for printing presses, of a class or kind not made in Canada	5%	Free	5%
558a	Yarns and warps, wholly of tussore silk in the gum, rovings, yarns and warps, wholly of spun silk, not coloured, imported by manufacturers for use exclusively in their own factories for knitting underwear, for weaving, or for the manufacture of silk thread	7½%	Free	7½%

woven fabrics of cotton,
not colored, when con-
verted by manufacturers
of ty-ovr for ribbon, for
use exclusively in the
manufacture of such rib-
bon in their own factor-
ies

Silkon thread, for hand or

woven fabrics, in the web,
wholly of flax or hemp, not
to include towelling and
ties of cloth of cotton or
flax, with or without
ting or monograms woven
in, not belts of linen or
cloth of cotton nil'y not
colored hundred

The following is a table of textile items on which the Government of Canada was bound to maintain a margin of British Preference, as per Article 9 of the treaty of 1932:

Tariff Item	Description	Rates of Duty 1937 B.P.	1932 B.P.	1932 Int.	1932 Gen.
236	Surgical dressings, antiseptic or aseptic, including absorbent cotton, lint, lamb's wool, tow, jute, oakum, woven fabric of cotton weighing not more than seven and one-half pounds per one hundred square yards, whether imported singly or in combination one with another, but not stitched or otherwise manufactured; surgical trusses and suspensory bandages of all kinds; sanitary napkins, spinal braces and abdominal supports	12½%	12½%	25%	35%
522	Rovings, yarns and warps wholly of cotton, not more advanced than singles, n.o.p.	12½%	12½%	15%	22½%
	and per lb.	-	2¢	3½¢	4¢
522c	Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used in sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns wholly or partially overspun with metallic strip, generally known as tinsel thread	15%	15%	22½%	25%
	and per lb.	-	2¢	3½¢	4¢
522d	Yarns and warps wholly of cotton, mercerized, number forty and finer, imported by manufacturers to be further manufactured in their own factories	Free	Free	25%	25%
522f	Yarns and warps wholly of cotton, number forty and finer, when imported by manufacturers of mercerized cotton yarns, for use exclusively in the manufacture of mercerized cotton yarns, in their own factories	Until Dec. 31, 1933: Free	Free	Free	Free
		Thereafter: Free	Free	15%	15%
523	Woven fabrics, wholly of cotton, not bleached, mercerized, not coloured, n.o.p., and cotton seamless bags	15%	17½%	20%	25%
	and per lb.	-	2¢	3½¢	4¢

The following is a table of textile items on which the government of India is now bound to maintain ——

	Use of Jute	
[illegible]		[illegible]
[illegible]		[illegible]

[illegible] or [illegible], tea, [illegible] absorbent cotton, flint, [illegible] wool, jute, jute. [illegible] tarpaulin or not [illegible] not more than [illegible] and one-half pounds [illegible] or one hundred [illegible] yards, [illegible] imported ginny or [illegible] combination one ply, [illegible] other, but not exceeding [illegible]; [illegible] trousers and [illegible]; [illegible] of all kinds; [illegible] machine, animal [illegible] and abdominal sup-

[illegible], jute and [illegible] of cotton, not [illegible]

[illegible] covered with metal [illegible] strip, [illegible]

[illegible] and fiber, imported

Tariff Item	Description	Rates of Duty 1937 B...	B.A.	1938 Int.	Gen.
523a	Woven fabrics wholly of cotton, bleached or mercerized, not coloured, n.o.p.	20%	20%	22½%	37½%
	and per lb.	-	2¢	3¢	4¢
523b	Woven fabrics wholly of cotton, printed, dyed or coloured, n.o.p.	20%	22½%	37½%	37½%
	and per lb.	-	2¢	3¢	4¢
523c	Woven fabrics wholly of cotton, composed of yarns of counts of 100 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or more	Free	Free	27½%	37½%
	and per lb.	-	-	3¢	4¢
523e	Woven fabrics wholly of cotton with cut pile, N.O.P.	15%	15%	27½%	32½%
	and per lb.	-	-	3¢	4¢
523f	Woven fabrics of cotton, not coloured, when imported by manufacturers of typewriter ribbon for use exclusively in the manufacture of such ribbon in their own factories	Free	Free	12½%	15%
524	Seamless cotton duck in circular form, of a class or kind not made in Canada, for use in the manufacture of hose pipe	Free	Free	10%	10%
528	White cotton bobinet, plain, in the web	Free	Free	25%	25%
529	Embroideries, lace, nets, nettings, bobinet, n.o.p.; fringes and tassels, wholly of cotton	20%	20%	27½%	30%
	and per lb.	-	2¢	3¢	4¢
532	Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured composed wholly of cotton, n.o.p.; fabrics wholly of cotton, coated or impregnated, n.o.p.	25%	25%	30%	35%
	and per lb.	-	2¢	3¢	4¢
534b	Linen thread for hand or machine sewing	Free	Free	22½%	25%

SECTION 27

Cotton lawnette weight of
cotton, bleached or mer-
cerized, not colored,
m.o.p.

and per lb.

Cotton lawnette weight of
cotton, printed, dyed or
[illegible]

and per lb.

Cotton weight of
cotton, composed of yarn
of counts of 100 or more,
weighing all such lawns
which the average of
counts of warp and weft

Cotton with out [illegible], M.O.T. 1p.
and per l.

Lawn lawnette of cotton
not colored, when im-
ported by manufacturers
of typewriter ribbon for
use exclusive

Tariff Item	Description	Rates of Duty 1933 Gen.	B.P.	1932 Int.	Gen.
540a	Woven fabrics, in the web, wholly of flax or hemp, not to include towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with coloured borders and per lb.	Free -	Free -	3[illegible] 3[illegible]	35% 4[illegible]
540b	Articles wholly of flax or hemp, such as sheets, pillow cases, table cloths and napkins, towels and handkerchiefs, but not to include towels or glass cloths of crash or huck, with or without lettering or monograms woven in nor table cloths and napkins of crash with coloured borders and per lb	Free -	Free -	30% 3[illegible]	35% 4[illegible]
541a	Woven fabrics, wholly of jute, n.o.p.	Free	Free	22½%	25%
551	Yarns, composed wholly or in part of wool or hair, but not containing silk or artificial silk, n.o.p. and per lb.	15% 6[illegible]	15% 12[illegible]	[illegible] 20[illegible]	22½% 22[illegible]
551a	Yarns and warps composed wholly or in part of wool or hair, imported by manufacturers for use exclusively in their own factories, n.o.p. and per lb.	10% 5[illegible]	15% 7[illegible]	17½% 15[illegible]	20% 17[illegible]
551c	Yarns and warps composed wholly of hair, imported by manufacturers for use in their own factories and per lb.	Free -	Free -	17½% 15[illegible]	20% 17[illegible]
552	Felt, pressed, of all kinds in the web, not consisting of or in combination with any woven, knitted or other fabric or material and per lb.	15% 5[illegible]	15% 7[illegible]	12½% 17[illegible]	25% 20[illegible]
553	Blankets of any material, not to include automobile rugs, steamer rugs or similar articles and per lb.	20% 5[illegible]	22½% 10[illegible]	30% 15[illegible]	35% 30[illegible]

Tariff Item	Description	Rates of Duty 1897 Gen.	1930 Int.	1932 Int.	Gen.
554	Woven fabrics, composed wholly or in chief part by weight, of yarns of wool or hair, not exceeding in weight six ounces to the square yard, n.o.p., when imported in the grey or unfinished condition, for the purpose of being dyed or finished in Canada				
	and per lb.	17½% 7¼¢	20% 9¼¢	25% 17½¢	30% 20¢
554a	Woven fabrics, consisting of cotton warps with wefts of lustre wool, mohair or alpaca, generally known as lustres or Italian linings, n.o.p.	Free	Free	20%	25%
554b	Woven fabrics, composed wholly or in part of yarns of wool or hair, n.o.p.	22½%	27%	35%	40%
	and per lb.	14¢	16½¢	30¢	35¢
554c	Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight four ounces to the square yard, when imported in the grey or unfinished condition, for the purpose of being dyed or finished in Canada	Free	Free	25%	30%
	and per lb.	-	-	17½¢	20¢
554e	Woven fabrics, composed wholly or in part of yarns of wool or hair, weighing not less than eighteen ounces per square yard	22½%	25%	35%	40%
	and per lb.	12¢	20¢	30¢	35¢
554f	Woven fabrics, composed wholly or in part of yarns of wool or hair, commonly known as billiard cloth	Free	Free	35%	40%
	and per lb.	-	-	30¢	35¢
555	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk nor artificial silk, n.o.p.; fabrics, coated or impregnated, composed wholly or in part of yarns of wool or hair, but not containing silk nor artificial silk, n.o.p.	30%	30%	40%	40%
	and per lb.	-	18¼¢	32¢	35¢

Tariff Item	Description	Rates of Duty 1937 M.F.	B.P.	1932 Int.	Gen.
568a	Socks and stockings of all kinds and per each one dozen pairs	(Wool, 20% / (n.o.p.,20%	30% / 30%	32½% / 75%	35% / $1.50
568c	Women's dress gloves of kid, elbow length	Free	Free	35%	45%
572	Turkish or imitation Turkish or other floor rugs or carpets, and carpets, n.o.p.	35%	30%	35%	40%
	and per square foot	-	5¢	15¢	20¢

The following is a list of textile items that have not been affected by either the treaty of 1932 or 1937

520	539	557	569b
520a		557a	569c
520b	540c	557b	569d
520c	540d		569e
		558	
521	541	558a	570
	541b	558b	
522a	541c	558c	571
522b	541d	558d	571a
522c		558f	
	542	558c,ii,	573
523d	542a	559	
523g	542b		574
523h		560	574a
523i	543	560a	574b
		560b	
525	545	560d	575
		560e	
529a	546		576
		561	
530	547	561a	577
531	548	562	629
		562a	
533	549		792
	549a	563	
534	549b		793
	549c	564	
535	549d	564a	794
535a	549e		
535b		565	797
535c	550		
535d	550a	567	803
535e	550b	567a	
	550c	567b	
536			
	551b	568	
537		568b	
537a	554d		
		569(i)	
537c		569(ii)	
537d	556	569(iii)	
537e	556a	569(iv)	
	556b	569(v)	
538		569(vi)	
538a		569a(i)	
		569a(ii)	

ARTICLE 6

Under the provisions of Article 6 the rates provided for are bound under the British Preferential Tariff until the 5th August, 1946.

As regards goods the growth, produce or manufacture of the United Kingdom other than those enumerated in Schedule 4, under the British Preferential Tariff, no new protective duty shall be imposed and no existing protective duty increased except after an inquiry at which United Kingdom producers shall enjoy full rights of audience.

ARTICLE 7

In the matter of goods of a class or kind not made in Canada when subject to duties of customs on imported on into Canada, shall, when entered without transshipment from any part of the British Empire, enjoy the benefit of British Preferential Tariff rates which, in the case of any such goods, shall not be less than the difference between the rate of duty provided for in this agreement and the rate of duty now [illegible] provided, however, that if the duty on the imported goods [illegible] less than such preferential rate of duty, the duty shall be levied on like goods of United Kingdom origin.

Under the provisions of Article 5 of the [illegible] for rate b and under the British or Imperial [illegible] shall be both imposed, [illegible].

As regards goods the growth, produce or [illegible] of the United Kingdom other than those [illegible] in Schedule A, under the British Preferential [illegible], no new, preferentiv duty shall be imposed and no [illegible] preferentive duty increased except after an [illegible] at which United Kingdom producers shall enjoy [illegible] of audience.

[illegible] in leeads when subject to duties of customs on [illegible] into Canada, shall, when conveyed without [illegible]

[illegible] case of any such goods, shall not be less than the [illegible] and the rate of duty now levied, provided.

[illegible] led on like goods of United Kingdom origin.

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C[illegible] CUSTOM [illegible] ON FIBRES, TEXTILES and TEXTILE PRODUCTS

AS OF MARCH 1937

	British Preferential Tariff	British Intermediate Tariff	General Tariff	Special Rates under [illegible] Countries: British	Special Rates under [illegible] Countries: Foreign
Raw cotton and cotton linters not further manufactured than ginned; rags and waste wholly of cotton unfit for use without further manufacture, not to include used garments nor waste portions of unused fabrics	Free	Free	Free		
Under the United States Trade Agreement					Free
Waste portions of unused fabrics, or used garments, wholly of cotton, imported by manufacturers to be used exclusively for disintegrating, or for manufacture into wiping rags in their own factories	Free	Free	Free		
Garnetted material wholly of cotton obtained by disintegrating yarns or fabrics, prepared for use; cotton wiping rags and wiping waste; waste portions of unused fabrics, machine-cleaned waste, wholly of cotton, n.o.p., not to include remnants or mill ends	7½ p.c.	10 p.c.	12½ p.c.		
Linters of short fibres of cotton, bleached, and cotton pulp, when imported by manufacturers of paper, for use exclusively in their own factories in the manufacture of blotting or other grade of paper	Free	10 p.c.	12½ p.c.		
Carded sliver wholly of cotton, not bleached, coloured nor impregnated; cotton fibres, bleached or coloured, n.o.p.	5 p.c.	10 p.c.	12½ p.c.		
Rovings, yarns and warps wholly of cotton, not more advanced than singles, n.o.p. ..... and, per pound .	12½ p.c.	15 p.c. 2½¢	22½ p.c. 4¢		
Rovings, yarns and warps wholly of cotton, not more advanced than singles, when imported by manufacturers of knitted goods, to be used in their own factories in the manufacture of knitted goods	12½ p.c.	15 p.c.	22½ p.c.		

Yarns, wholly of cotton, coarser than number forty, but [illegible] number twenty, not [illegible] than single, [illegible] imported by manufacturers [illegible] exclusively in their own factories in the manufacturing of cotton sewing thread and crochet, knitting, darning and embroidery cottons	7½ p.c.	15 p.c.	20 p.c.
Sewings, yarns and warps wholly of cotton, including thread, [illegible] and twine [illegible], used for sewing, stitching, embroidering and other purposes, n.o.p., cotton yarns, wholly or partially covered with metallic strip, generally known as tinsel thread	15 p.c.	22½ p.c. 3¢	25 p.c. 4¢
Yarns and warps wholly of cotton, mercerized, number forty and finer, imported under [illegible] described by the [illegible], for use to manufacture, to be further manufactured in their own factories ..	[illegible]	25 p.c.	25 p.c.
Cotton sewing thread, yarns for crochet, knitting, [illegible] embroidery yarns, in [illegible], imported by manufacturers [illegible] exclusively in their own factories in the manufacturing or spooling of cotton sewing thread and crochet, knitting, darning, and embroidery cottons .	7½ p.c.	15 p.c.	20 p.c.
Yarns and warps wholly of cotton, number forty and finer, when imported by manufacturers of mercerized cotton yarns, for use exclusively in the manufacture of mercerized cotton yarns, in their own factories			
Until Dec. 31, 19[illegible]	Free	Free	[illegible]
Thereafter	Free	15 p.c.	[illegible] p.c.
Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, n.o.p., and seamless cotton bags ..... and, per pound ..	15 p.c.	[illegible] p.c. [illegible]	[illegible] p.c. 4¢
Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n.o.p. ..... and, per pound ..	20 p.c.	[illegible] p.c. 3¢	[illegible] p.c. 4¢
Woven fabrics, wholly of cotton, printed, [illegible] and, per pound ..	20 p.c.	[illegible] 3¢	[illegible] 4¢
Woven fabrics wholly of cotton, composed of yarns of counts of 100 or more, including all such fabrics in which the average of the count of warp and weft yarns is 100 or more ..... and, per pound ..	Free	[illegible] p.c. 3¢	[illegible] p.c. 4¢

Fabrics with cut weft pile, wholly of cotton or of cotton and artificial silk	5 p.c.	-	-	
White cotton bobbinet, plain, in the web	Free	25 p.c.	25 p.c.	
Embroideries, lace, nets, nettings, bobbinet, n.o.p., fringes and tassels, wholly of cotton.....	20 p.c.	27½ p.c.	30 p.c.	
and, per pound...		3¢	4¢	
Under the Canada-France Trade Agreement ..... Lace, net lings and bobbinet, n.o.p., wholly of cotton				Int. less 20 p.c.
Lace and embroideries, wholly of cotton, not coloured, when imported for use exclusively by manufacturers in the manufacture of clothing in their own factories	7½ p.c.	12½ p.c.	2[illegible] p.c.	
Under the Canada-France Trade Agreement				Int. less 15 p.c.
Lace and embroideries, wholly of cotton, coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories	7½ p.c.	17½ p.c.	20 p.c.	
and, per pound ...			4¢	
Under the Canada-France Trade Agreement				15½ p.c.
Knitted fabric wholly of cotton, in the web, imported by manufacturers of rubber boots and shoes for use exclusively in the manufacture of such articles in their own factories	10 p.c.	20 p.c.	25 p.c.	
Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p., fabrics of wholly of cotton, coated or impregnated, n.o.p.	25 p.c.	3[illegible] p.c.	3[illegible] p.c.	
and, per pound...			4¢	

Handkerchiefs, wholly of cotton . [illegible] and, per pound ..	15 p.c.	30 p.c. 1[illegible]	35 p.c. 4[illegible]
Woven fabric, wholly of cotton, for covering books ..... [illegible] and, per pound ..	15 p.c.	30 p.c. 1[illegible]	35 p.c. 4[illegible]
Sails for boats and ships	15 p.c.	[illegible] p.c.	25 p.c.
Braided wick for candles or tapers with or without core, processed or not-			
(a) Imported by manufacturers of wax candles or tapers for use in their own factories in the manufacture of wax candles or tapers	Free	Free	Free
(b) Imported, under such regulations as the Minister may prescribe, for use exclusively in oil-burning sanctuary lamps	Free	Free	Free
Grass, seaweed, grasses and vegetable fibres other than cotton, not dressed nor further manufactured than dried, dyed, cut to size, cleaned and dressed; kahum of flax, hemp, or jute; coir and coir yarn	Free	Free	Free

Under the New Zealand Trade Agreement

New Zealand hemp (phormium tenax)	Free

[illegible]	Grasses, seaweed, [illegible] and vegetable fibres other than cotton, n.o.p., bagasse or sugar cane, leather or [illegible], cleaned, cut to size, round or sifted	Free	17½p.c.	17½p.c.
	Under the Canada-France Trade Agreement fibres of raffia or of sisal, n.o.p. ..			Int. less 20 p.c.
[illegible]	Rags and waste unfit for use without further manufacture, not to include used garments nor waste portions of unused fabrics, n.o.p.	Free	Free	Free
[illegible]	Waste portions of unused fabrics, or used garments, n.o.p., imported by manufacturers to be used exclusively for disintegrating for manufacture into wiping rags in their own factories	Free	Free	Free
[illegible]	Garnetted material obtained by disintegrating yarns or fabrics, prepared for use, n.o.p., wiping rags and wiping waste, n.o.p., waste portions of unused fabrics, machine cleaned waste, n.o.p., not to include remnants nor silk ends	7½p.c.	10 p.c.	12½p.c.
[illegible]	Vegetable fibres other than cotton, when imported by manufacturers of brushes for use exclusively in the manufacture of brushes, in their own factories	Free	5 p.c.	7½p.c.
[illegible]	Batts, battin and wadding of wool, cotton or other fibre, n.o.p.	12½p.c.	22½p.c.	25 p.c.
[illegible]	Rovings, yarns and [illegible] wholly or in part of vegetable fibres, not more advanced than single, n.o.p., not to contain silk, artificial silk nor wool	12½p.c.	17½p.c.	25 p.c.
[illegible]	Rovings, yarns and [illegible] wholly or in part of vegetable fibres, including yarn, twist, cords and twines generally used for [illegible] other purposes, n.o.p., not to contain silk, artificial silk nor wool	17½p.c.	22½p.c.	25 p.c.
[illegible]	Linen thread, [illegible]	[illegible]	[illegible]	25 p.c.
[illegible]	Rovings, yarns and [illegible] wholly of vegetable fibres other than cotton, not to include [illegible] for sewing, stitching or packaging purposes, imported by manufacturers for use exclusively in their own factories in weaving fabrics or insulating wire	Free	10 p.c.	15 p.c.
[illegible] d	Rovings, yarns and twines wholly of jute, not more advanced than single, n.o.p., not to contain silk, artificial silk nor wool	Free	17½p.c.	25 p.c.

...ovings, yarns and warps wholly of jute, including yarntwist, cords and twines generally used for packaging and other purposes, n.o.p.	25 p.c.	30 p.c.	32½p.c.
Binder twine or twine for harvest binders	Free	Free	Free
Under the New Zealand Trade Agreement			Free
Articles which enter into the cost of the manufacture of binder twine, or twine for harvest binders when imported for such use exclusively by manufacturers who manufacture such twine only	Free	Free	Free
Cordage, exceeding one inch in circumference, wholly of vegetable fibres, n.o.p.	20 p.c.	22½p.c.	25 p.c.
(a) Woven fabrics, in the web, wholly of flax or hemp, not to include towelling and glass cloth of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with coloured borders	Free	30 p.c.	35 p.c.
and, per pound ..		3½d	4d
(b) Articles wholly of flax or hemp, such as sheeting, pillow cases, table cloths and napkins, towels and handkerchiefs, but not to include towels or glass cloths of crash or huck, with or without lettering or monograms woven in, nor table cloths and napkins of crash with coloured borders. (See Item 812)	Free	30 p.c.	35 p.c.
and, per pound		3½d	4d
(c) Towelling and glass cloth of crash or huck, wither without lettering or monograms woven in, table cloths and napkins of crash with coloured borders, in the web, wholly of flax or hemp; woven fabrics in the web, composed in part of flax or hemp, not containing silk, artificial silk nor wool	22½p.c.	30 p.c.	35 p.c.
and, per pound ..	3d	3½d	4d
(d) Towels and glass cloths of crash or huck, with or without lettering or monograms woven in, table cloths and napkins of crash with coloured borders, wholly or in part of flax or hemp, not containing silk, artificial silk nor wool	25 p.c.	30 p.c.	35 p.c.
and, per pound ..	3d	3½d	4d
Woven fabrics, wholly of jute, not bleached nor coloured, n.o.p.	Free	5p.c.	15 p.c.
Woven fabrics, wholly of jute, n.o.p.	Free	22½p.c.	25 p.c.

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do lace in cit-
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or composing wrapping
clothes and sundries of
ufactured borders ..... Free 20 p.c. 20 p.c.

supply of flax, or hemp,

machine, towels and lace-
not to include towels
ilk or cotton or hair,
ial lattering or mono-
in, nor table cloths and
cloth with coloured bor-
Lace silk) ..... Free 20 p.c.
and, per pound 3½

. lace silk, artificial silk
.....
and, per pound ..

, supply of lace, not 10 p.c.

[illegible]	Woven or braided fabrics, wholly of jute, not exceeding twelve inches in width	15 p.c.	22 p.c.	25 p.c.
[illegible]	Woven fabrics of vegetable fibres coated or impregnated, imported for use exclusively as "brattice cloth" in underground mining operations..	Free	10 p.c.	15 p.c.
[illegible]	Canvas in the web, wholly of flax or hemp, or both, twin woven, not coloured, not further manufactured than impregnated with wood creosoting or preservative substitute, suitable for manufacturing into tents, awnings, tarpaulins, hatch covers and similar articles, weighing not less than 16 ounces nor more than 26 ounces per sq. yard	15 p.c.	30 p.c.	35 p.c.
	and, per pound		3½c	4c
[illegible]	Woven fabrics, wholly or in part of vegetable fibres, and all such fabrics with cotton, n.o.p., not containing silk, artificial silk, or wool	20 p.c.	27½p.c.	30 p.c.
	Under the Canada-France Trade Agreement			Int.less 10 p.c.
[illegible]	Woven or braided fabrics not exceeding twelve inches in width, wholly or in part of vegetable fibres, n.o.p., not to contain silk, artificial silk nor wool	22½p.c.	27½p.c.	35 p.c.
[illegible]	Linen fire hose, line or unlined..	15 p.c.	3½p.c.	35 p.c.
[illegible]	Sail twine and canvas of hemp, or flax, imported for use in the manufacture of boats' and sailing sails	Free	5 p.c.	10 p.c.
[illegible]	Lace and embroideries, wholly of flax, or of hemp, or of flax, hemp and cotton, not coloured, imported by manufacturers for use exclusively in the manufacture of clothing in their own factories	12½p.c.	17½p.c.	20 p.c.
	Under the Canada-France Trade Agreement			Int.less 20 p.c.
[illegible]	Articles made from fabrics, finished or unfinished, and all textile manufactures, wholly of jute, n.o.p., fabrics wholly of jute, coated or impregnated, and jute fabric backed with paper	12½p.c.	25 p.c.	30 p.c.
	Under the Canada-France Trade Agreement Articles made from fabrics, finished or unfinished, and all textile manufactures, wholly of jute, n.o.p., fabrics, wholly of jute, coated or impregnated .			Int.less 10 p.c.

Bags or sacks of hemp, linen or jute	15 p.c.	17½ p.c.	20 p.c.
Clothing, wearing apparel and articles, made of woven fabrics, and all textile manufactured, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.; fabrics coated or impregnated, composed wholly or in part of vegetable fibres but not containing silk, artificial silk nor wool, n.o.p.	25 p.c.	30 p.c.	35 p.c.
and, per pound..		1½¢	4¢
Woven dress linens containing not more than 15 p.c. by weight of cotton yarns for decorative effect	Free	30 p.c.	35 p.c.
and, per pound		3½¢	4¢
Wool, the hair of the camel, alpaca, goat or other like animal not further prepared than combed.....per pound.....	Free	10¢	15¢
Provided that importations under this item, wholly the product of any British Country, when imported direct from the United Kingdom into a sea, lake or river port of Canada, shall be entitled to the benefits of the British Preferential Tariff.			
Under the Union of South Africa Trade Agreement, ...British Preferential			
Under the New Zealand Trade Agreement Wool, not further prepared than combed			Free
Under the Canada-France Trade Agreement, The hair of the camel, alpaca, goat...			Int. less 20 p.c.
Hair, cleaned or uncleaned, but not curled, dyed nor otherwise manufactured; and horse hair not further manufactured than simply cleaned and dipped or dyed	Free	Free	Free
Under the New Zealand Trade Agreement Wool or hair of the Angora rabbit			Free
Under the Canada-Poland Convention of Commerce ... Hair of horse, not further manufactured than simply cleaned or dyed ...			Free
Hair curled or dyed, n.o.p. . ..	12½ p.c.	17½ p.c.	20 p.c.
Under the Canada-Poland Convention of Commerce... Horse hair, curled or dyed, n.o.p.			Int. less 1½ p.c.

Haircloth, composed of horse hair in combination with any vegetable fibre	17½p.c.	27½p.c.	30 p.c.
Manufactures of hair, n.o.p.	22½p.c.	30 p.c.	35 p.c.
Filter press cloth made from human hair, imported by manufacturers of linseed oil for use exclusively in the manufacture of linseed oil, in their own factories, under regulations by the Minister ...	20 p.c.	27½p.c.	30 p.c.
Rags and waste, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, unfit for use without further manufacture, not to include used garments nor waste portions of unused fabrics	Free	Free	Free
Waste portions of unused fabrics or used garments wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, imported by manufacturers to be used exclusively for disintegrating in their own factories	Free	Free	Free
Garnetted material, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, obtained by disintegrating yarns or fabrics, prepared ..., n.o.p.; waste portions of unused fabrics, machine-cleaned waste, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal, n.o.p., not to include remnants nor mill ends	7½p.c.	10 p.c.	12½p.c.
Garnetted wool waste in the white when imported by manufacturers of woolen and worsted goods exclusively in their own factories	Free	Free	Free
Yarns, composed wholly or in part of wool or hair but not containing silk or artificial silk, n.o.p.	15p.c.	20 p.c.	22½p.c.
and, per pound	6¢	20¢	24¢
Yarns and warps composed wholly of wool or in part of wool or hair, imported by manufacturers for use exclusively in their own factories, n.o.p.	10 p.c.	17½p.c.	20 p.c.
and, per pound ...	5¢	15¢	17½¢
Mohair or alpaca yarns, imported by manufacturers of cut pile fabrics for upholstery purposes for use exclusively in the manufacture of such cut pile fabrics in their own factories	Free	10 p.c.	1[illegible] p.c.

Provided, that the Governor in Council may, when satisfied that mohair or alpaca yarns, or both, are manufactured in Canada in quantity and quality sufficient for Canadian requirements, by Order in Council direct that this tariff item, insofar as it affects either or both of such yarns, be repealed.			
Yarns and warps composed wholly of hair or of hair and any vegetable fibre, imported by manufacturers for use in their own factories .	Free	17½p.c.	20p.c.
and, per pound...		15¢	17½¢
Felt, pressed, of all kinds, in the web, not consisting of or in combination with any woven, knitted or other fabric or material.	15 p.c.	22½p.c.	25 p.c.
and, per pound ..	5¢	17½¢	20¢
Blankets of any material, not to include automobile rugs, steamer rugs, or similar articles	20 p.c.	30 p.c.	35 p.c.
and, per pound...	5¢	25¢	30¢
Under the New Zealand Trade Agreement			22½p.c.
Stereotypers' and typecasters' blankets or blanketing and press blankets or blanketing used for printing presses, of a class or kind not made in Canada	Free	5 p.c.	10 p.c.
Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight six ounces to the square yard, n.o.p., when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada	17½p.c.	25 p.c.	30 p.c.
and, per pound ..	7½¢	17½¢	20¢
Woven fabrics, consisting of cotton warps with wefts of lustre wool, mohair or alpaca, generally known as lustres or Italian linings, n.o.p.	Free	20p.c.	25 p.c.
Woven fabrics composed wholly or in part of yarns of wool or hair, n.o.p.	22½p.c.	35 p.c.	40 p.c.
and, per pound...	12¢	30¢	35¢
Provided, however, that the sum of the specific and Ad Valorem duties imposed by this item on imports under the British Preferential Tariff shall not be in excess of 50 cents per pound.			
Woven fabrics, composed wholly or in chief part by weight of yarns of wool or hair, not exceeding in weight four ounces to the square			

yard, when imported in the gray or unfinished condition, for the purpose of being dyed or finished in Canada ..... and, per pound...	Free	25 p.c. 17½¢	30 p.c. [illegible]
Woven or braided fabrics not exceeding twelve inches in width, whether with cut pile or not, wholly or in part of wool, the hair of the camel, alpaca, goat or other like animal	27½p.c.	35 p.c.	35 p.c.
Filter press cloth of wool ..... and, per pound	20 p.c.	35 p.c. [illegible]	40 p.c. [illegible]
Woven fabrics, composed wholly or in part of yarns of wool or hair, commonly known as billiard cloth ..... and, per pound...	Free	35 p.c. 30¢	40 p.c. [illegible]
Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk nor artificial silk, n.o.p., fabrics, coated or impregnated, composed wholly or in part of yarns of wool or hair, but not containing silk nor artificial silk, n.o.p.. and, per pound...	30 p.c.	40 p.c. 52½¢	40 p.c. 35¢
Under the New Zealand Trade Agreement Rugs, travelling, of wool			30 p.c.
Needled felt of hair, or of hair and wool, not coloured, impregnated with rubber solution oneone side, when imported by manufacturers of felt carpets and carpeting, for use exclusively in the manufacture of printed felt carpets and carpeting, in their own factories and, per pound....	Free	10 p.c. [illegible]	10 p.c. 17½¢
Melton cloth, imported by manufacturers of tennis balls for use in the manufacture of tennis balls, in their own factories ..... and, per pound...	Free	35 p.c. 30¢	40 p.c. 35¢
Slipper cloth, woven, napped on one or both sides, wholly or in part of wool, not to contain silk or artificial silk, weighing not less than 22 ounces per square yard, when imported by manufacturers of indoor footwear, to be used exclusively in the manufacture of such articles in their own factories ..... and, per pound...	Free	35 p.c.	40 p.c. 35¢

ilk cocoons;raw silk,not more advanced than singles, not to include material wholly or partially manufactured;rags and waste wholly of silk or similar synthetic fibres produced by chemical processes, not fit for use without further manufacture, not to include used garments nor waste portions of unused fabrics ..... Free Free Free

Waste portions of unused fabrics, or used garments,wholly of silk, artificial silk or similar synthetic fibres produced by chemical processes, imported by manufacturers to be used exclusively for disintegrating in their own factories ..... Free Free Free

Garnetted material wholly of silk, artificial silk or similar synthetic fibres, produced by chemical processes, obtained by disintegrating cocoons, yarns or fabrics,prepared for use; filaments or loose fibres, wholly of silk,artificial silk or similar synthetic fibres produced by chemical processes, not more advanced than in the form of sliver;waste portions of unused fabrics,wholly of silk,artificial silk or similar synthetic fibres, n.o.p., not to include remnants nor mill ends ..... Free 7½p.c. 10 p.c.

Yarns and warps wholly of thrown silk, in the gum, n.o.p. ..... 10p.c. 12½p.c. 15 p.c.

Rovings,yarns and warps wholly of spun silk,generally known as schappe and bourette, not more advanced than singles, n.o.p. ..... 10p.c. 12½p.c. 15 p.c.

Rovings,yarns and warps wholly of artificial silk or similar synthetic fibres, produced by chemical processes,not more advanced than singles, not coloured,with not more than seven turns to an inch,under such regulations as the Minister may prescribe:

(a) Produced from cellulose acetate 5p.c. 30p.c.35 p.c.
Provided that,in no case,shall the duty under the Intermediate or the General Tariff be less than... per pound... 28d 28d

(b) N.o.p. ..... 20p.c. 30p.c. 35 p.c.

Provided that,in no case,shall the duty under the Intermediate or the General Tariff be less than, ... per pound... 28d 28d

(i) Rovings,yarns and warps wholly or in part of silk,n.o.p.,including threads,cords or twist for sewing, embroidering or other purposes.... 15p.c. 22½p.c. 25p.c.
(ii) Silk yarns wholly or partially covered with metallic strip,one

pound of which shall contain not less than 10,000 yards	12½p.c.	22½p.c.	25 p.c.
Rovings, yarns and warps wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes, not to contain silk; artificial silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards; under such regulations as the Minister may prescribe:-			
(a) Produced wholly from cellulose acetate	7½p.c.	30 p.c.	35 p.c.
Provided that, in no case, shall the duty under the Intermediate or the General Tariff be less than ..... per pound		[illegible]	28¢
(b) N.O.P.	25p.c.	30 p.c.	35 p.c.
Provided that, in no case, shall the duty under the Intermediate or the General Tariff be less than ..... per pound		28¢	28¢
Yarns and warps, wholly of thrown silk in the gum, threads, yarns and warps, wholly of spun silk, not coloured, imported by manufacturers for use exclusively in their own factories for knitting underwear, for weaving, or for the manufacture of silk thread	Free	7½ p.c.	10 p.c.
Rovings, yarns and warps wholly of spun artificial silk or similar synthetic fibres produced by chemical processes, not coloured, imported by manufacturers for use exclusively in the manufacture of cut-pile fabrics in their own factories ..... but not less than, per pound.	Free	30p.c. 28¢	35 p.c. 28¢
Black mourning crapes	10p.c.	17½p.c.	30p.c.
Woven fabrics wholly or in chief part by weight of silk in the gum, not degummed, nor bleached, not less than twenty inches in width, weighing not more than seven pounds for each hundred yards thereof, imported for the purpose of being degummed, dyed and finished in Canada	17½p.c.	30p.c.	45 p.c.
Woven fabrics wholly or in part of silk, not to contain wool, not including fabrics in chief part by weight of artificial silk, n.o.p... and per lineal yard	22½p.c.	40p.c. 10¢	45p.c. 10¢

Under the Canada-France Trade Agreement Intermediate less 10 per cent of the Ad Valorem duty.

ven fabrics,wholly of silk, twen-ty-six inches in width, or less,n.o.p.	17½p.c.	32½p.c.	35p.c.	
Under the Canada-France Trade Agreement				Int. less 10p.c.
Woven fabrics with cut pile,generally known as velvets and plushes,with pile wholly of silk or artificial silk, but not containing wool,exceeding twenty-four inches in width ..	17½p.c.	32½p.c.	35p.c.	
Under the Canada-France Trade Agreement				Int. less 10 p.c.
Woven fabrics with cut pile,generally known as velvets and plushes, with pile wholly of silk or artificial silk, but not containing wool,twenty-four inches in width or less,n.o.p...17½p.c.		32½p.c.	35p.c.	
Under the Canada-France Trade Agreement				Int. less 35 p.c.
Woven fabrics wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p.	27½p.c.	40p.c.	45p.c.	
and, per pound		40¢	40¢	
Under the Canada-France Trade Agreement Intermediate less 10 p.c. of the ad valorem duty.				
Fabrics, coated or impregnated,n.o.p.				
(i) Composed wholly or in part of silk	27½p.c.	30p.c.	45 p.c.	
(ii) Composed wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes but not containing silk	30 p.c.	40p.c.	50p.c.	
Woven fabrics not exceeding twelve inches in width generally known as "ribbons",whether with cut pile or not, wholly or inpart of silk but not containing wool	22½p.c.	32½p.c.	35 p.c.	
Under the Canada-France Trade Agreement				Int. less 15 p.c.
Woven fabrics not exceeding twelve inches in width,generally known as "ribbons",whether with cut pile or not,wholly or in part ofartificial silk,or similar synthetic fibres produced by chemical processes,but not containing silk nor wool	22½p.c.	32½p.c.	35p.c.	
Belting cloth, not made up	Free	Free	Free	
Woven fabrics,of a kind not made in Canada,wholly,or in chief part, by weight,of silk or artificial silk,or				

oth, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories	17½p.c.	20 p.c.	30p.c.	
Under the Canada-France Trade Agreement				Int. Less 10p.c.
Irish poplin, composed wholly of silk and wool, not exceeding twenty-five inches in width, imported in the web in lengths of not less than five yards each, under such regulations as the Minister may prescribe, by manufacturers of neckties, scarves or mufflers for use exclusively in the manufacture of such articles in their own factories	20 p.c.			
Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, nettings and bobinet, n.o.p....	22½p.c.	32½p.c.	35p.c.	
Under the Canada-France Trade Agreement Embroideries and lace, whether containing tinsel or not, nettings and bobinet, n.o.p.....				Int. less 15 p.c.
Plaited or braided lines and cords, non-elastic, whether of tubular or of solid construction, not exceeding one inch in circumference, wholly or in chief part by weight of vegetable fibres	17½p.c.	32½p.c.	35p.c.	
Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which silk is the component of chief value and, per pound.....	27½p.c.	35p.c. 7¢	45p.c. 7¢	
Clothing, wearing apparel and articles made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes ..... and, per pounds.....	25p.c.	35p.c. 8¢	50p.c. 7¢	
Under the Canada-France Trade Agreement				Int. less 10 p.c.
947b Church vestments of any material ...	12½p.c.	17½p.c.	20 p.c.	
Under the Canada-France Trade Agreement				Int. less 1[illegible]p.c.

Knitted garments, knitted underwear and knitted goods, n.o.p.	20p.c.	35p.c.	45p.c.
and, per pound		25¢	30¢
Socks and stockings			
(i) of wool	20p.c.	32 .c.	35p.c.
and, per dozen pairs	30¢	$1.25	$1.50
(ii) n.o.p.	20p.c.	32p.c.	35p.c.
and, per dozen pairs		$1.25	$1.50
Gloves and mitts of all kinds, n.o.p.	20p.c.	25p.c.	45p.c.
Women's dress gloves of kid, elbow length	Free	35p.c.	45p.c.
Under the Canada-France Trade Agreement			Int. less 35 p.c.
(i) Hats, hoods and shapes of hair-felt or of wool-and-hair-felt, under such regulations as the Minister may prescribe	22½p.c.	30p.c.	35p.c.
(i) Hats, hoods and shapes of wool felt	22½p.c.	30p.c.	35p.c.
and, per dozen	75¢	$1.25	$1.25
(iii) Hoods and shapes, knitted, crocheted, plaited or woven in a single piece, and hoods and shapes of braid, not sewn, under such regulations as the Minister may prescribe	Free	10p.c.	10p.c.
(iv) Hoods and shapes, n.o.p.	22½p.c.	30p.c.	35p.c.
and, per dozen		50¢	50¢
(v) Hats, n.o.p.	22½p.c.	30p.c.	35p.c.
and, per dozen	75¢	$1.50	$1.50
(i) Berets of wool, knitted and fulled	22½p.c.	30p.c.	35p.c.
and, per dozen	[illegible]	65¢	[illegible]
Under the Canada-France Trade Agreement Berets			Int. less 10 p.c.
(ii) Caps, bonnets and berets, n.o.p., under such regulations as the Minister may prescribe	22½p.c.	30p.c.	35p.c.
Under the Canada-France Trade Agreement Berets			Int. less 10 p.c.
Hat sweats, cap peaks, hatters' tips, and sides when cut to shape, imported by manufacturers for use exclusively in the manufacture of hats and caps in their own factories	Free	Free	Free
Hat braids, of a class or kind not made in Canada, whether woven, knitted or plaited, not exceeding six inches in width, imported for use exclusively in the manufacture of hat bodies or shapes, but not for use in ornamentation or trimming of such bodies or shapes, under regulations prescribed by the Minister...	Free	Free	Free

Woven fabrics, not exceeding three inches in width, in lengths of not less than eighteen yards, of a class or kind not made in Canada, generally known as "single, double or four shot corded ribbon", imported by manufacturers for use exclusively in their own factories in making the bands on hats or in binding the edge of the hat brim	Free	Free	Free
Miners' safety helmets for use exclusively in mining operations, firemen's helmets and sand-blast helmets, of a class or kind not made in Canada	Free	Free	Free
Mats, door or carriage, other than metal, n.o.p.	25p.c.	30p.c.	35p.c.
Carpeting, rugs, mats and matting of straw, hemp, flax tow, jute or paper, carpet lining and stair pads	15p.c.	22½p.c.	25p.c.
Carpeting, rugs, mats and matting of cocoa fibre	30 p.c.	37½p.c.	40p.c.
Oriental and imitation Oriental rugs or carpets and carpeting, carpets and rugs, n.o.p.....	30p.c.	36p.c.	40p.c.
and, per square foot		15¢	20¢
Under the New Zealand Trade Agreement,.. Rugs, floor or carpet, of wool...			25p.c.
Enamelled carriage, floor, shelf and table oilcloth, linoleum, and cork matting or carpets.....	15p.c.	32½p.c.	35p.c.
and, per pound.....			4¢
Under the United States Trade Agreement			32½p.c.
Woven fabrics, non-elastic, not exceeding three inches in width, imported by manufacturers of suspenders, garters and hose supporters for use exclusively in the manufacture of such articles in their own factories	10p.c.	17½p.c.	20p.c.
Webbing, with strands of rubber interwoven, or braided therein, not exceeding twelve inches in width, n.o.p.; round elastic braid	20p.c.	32½p.c.	35p.c.
Under the Canada-France Trade Agreement			Int. less 10 p.c.
Webbing, with strands of rubber interwoven or braided therein, exceeding one inch but not exceeding twelve inches in width, imported by manufacturers for use exclusively in their own factories ...	12½p.c.	20p.c.	25p.c.
Cordage exceeding one inch in circumference, n.o.p.	20p.c.	22½p.c.	25p.c.

Window shades, mounted on rollers	20p.c.	30p.c.	40p.c.
Collars and cuffs manufactured from cellulose plastics with or without cotton interlining	Free	20p.c.	25p.c.
Regalia, badges, and belts of all kinds, n.o.p.	22½p.c.	30p.c.	45p.c.
Under the United States Trade Agreement			30p.c.

Cotton pulp imported by manufacturers for use exclusively in their own factories in the manufacture of yarns of artificial silk or similar synthetic fibres produced by chemical processes, under regulations to be prescribed by the Minister of National Revenue	Free	Free	Free
Yarns and warps, wholly of cotton, number eighty and finer, twosly gassed, of a class or kind not made in Canada, imported by manufacturers of woven fabrics for use exclusively in their own factories in the production of woven fabrics	Free	10p.c.	15p.c.
Waste portions of unused fabrics, not to include remnants or mill ends, imported to be sorted and disintegrated or manufactured into wiping rags	Free	Free	Free
Yarns, wholly of cotton, number forty and finer, not more advanced than singles, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread	Free	10 p.c.	15p.c.
Materials and parts as hereunder specified, when imported by manufacturers of umbrellas, parasols, sunshades, walking sticks or canes, under such regulations as the Minister may prescribe, for use in the manufacture of such articles in their own factories:-			
(b) Umbrella-covering fabrics of a kind not made in Canada, whether or not specially treated but not further manufactured than hemmed selvedges, when imported in lengths of not less than ten yards each, with or without natural selvedges	Free	10 p.c.	20 p.c.
Under the Canada-France Trade Agreement (Note.- Umbrella-covering fabrics of silk and artificial silk, except those which are specially treated or have hemmed selvedges, are entitled to the Intermediate, less 10p.c.)			Int. less 10 p.c.

Materials of a class or kind not made in Canada imported by manufacturers of hat braids, to be manufactured in their own factories into woven, knitted or plaited hat braids only	Free	Free	Free
Surgical dressings, antiseptic or aseptic, including absorbent cotton wool, lamb's wool, tow, jute, oakum, woven fabric of cotton weighing not more than seven and one-half pounds per one hundred square yards, whether imported singly or in combination one with another, but not stitched or otherwise manufactured; surgical brusses and suspensory bandages of all kinds; sanitary napkins, spinal braces and abdominal supports	18½p.c.	25p.c.	35p.c.
Under the United States Trade Agreement			25 p.c.

CUSTOMS TARIFF ACT

Item No.	Goods	When imported for a drawback	Portion of duty (that including special duty or surtax duty) Payable as drawback
1011	Cloths, of wool, cotton, silk, ramie or union, fifty inches or over in width and weighing not over seven ounces per square yard, not rubberized or made waterproof	When used in the manufacture of macintosh clothing	50 p.c.
1012	Woven fabrics in the web	When used in the manufacture of linings for hats and caps, and in the manufacture of hat shapes and bonnet shapes made from buckram.....	99 p.c.
1013	Fabrics of silk or satin, embroidered or embossed chiffon, casket gauze and fringes	When used in the manufacture of burial caskets and burial robes	65 p.c.
1029	Materials	When imported by manufacturers of hat sweats, cap peaks and hatters' tips and sides and used in the manufacture of such articles in their own factories	99 p.c.
1030	(a) Materials, n.e.p.	When used exclusively in the manufacture of articles enumerated in Tariff Item 236	80 p.c.
	(b) Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, weighing not more than seven and one-half ounces per one hundred square yards	When imported under the British Preferential Tariff and used exclusively in the manufacture of articles enumerated in Tariff Item 236..	99 p.c.
1061	Woven fabric manufactured for covering the outside of books, of a class or kind not made in Canada	When used by bookbinders in binding books in their own factories	99 p.c.

ANALYSIS OF IMPORTS INTO CANADA FROM JAPAN, 1936

(000 OMITTED)

WOVEN FABRICS WHOLLY OR IN PART OF ARTIFICIAL SILK

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
FABRICS WHOLLY OF ARTIFICIAL SILK														
Taffetas, regular weave,	Yards	-	28	41	12	94	154	99	87	36	76	72	6	680
	Value	$-	2	2	1	5	9	5	3	2	5	6	1	39
Taffetas, brocaded,	Yards	-	45	106	85	142	121	75	100	46	67	9	17	800
	Value	$-	2	5	4	9	8	4	6	3	4	1	1	42
Satins, regular weave,	Yards	-	5	9	1	49	86	51	51	63	85	59	43	435
	Value	$-	-	1	-	4	4	2	4	3	4	5	4	35
Satins, brocaded	Yards	-	-	-	-	2	4	14	10	4	21	-	-	65
	Value	$-	-	-	-	-	1	1	1	1	2	-	-	6
Crepes	Yards	-	-	-	-	2	15	7	-	3	7	11	3	48
	Value	$-	-	-	-	-	3	1	-	-	1	2	1	8
Checks, plaids and stripes	Yards	-	-	-	5	14	20	-	4	62	63	41	2	211
	Value	$-	-	-	1	2	1	-	-	4	6	3	-	17
Damberg Habutai Voiles Georgette crepes and others	Yards	-	-	-	6	5	-	3	9	11	4	3	-	41
	Value	$-	-	-	1	1	-	-	1	1	-	1	-	5
TOTAL	Yards	-	81	155	109	308	375	229	261	225	303	196	71	2,280
	Value	$-	4	8	7	18	24	13	15	14	22	18	7	158
														$ 28
Woven Fabrics in part of artificial silk														
Total imports Tariff Item 561, WOVEN FABRICS WHOLLY OR IN PART OF ARTIFICIAL SILK														
	Pounds													
	Value													$181

ANALYSIS OF IMPORTS INTO CANADA FOR MAY, 1937

(000 OMITTED)

WOVEN FABRICS WHOLLY OR IN PART OF ARTIFICIAL SILK.

		JANUARY	FEBRUARY	MARCH
WOVEN FABRICS WHOLLY OF ARTIFICIAL SILK				
Taffetas, regular weave	Yards	118		
	Value	$ 6		
Taffetas, brocaded	Yards	157		
	Value	$ 10		
Satins, regular weave	Yards	121		
	Value	$ 9		
Satins, brocaded	Yards	10		
	Value	$ 1		
Crepes,	Yards	34		
	Value	$ 6		
Checks, plaids and stripes	Yards	99		
	Value	$ 10		
Bemberg Habutai, Voiles Georgette crepes and others	Yards	5		
	Value	$ 1		
TOTAL	Yards	544		
	Value	$ 43		
WOVEN FABRICS IN PART OF ARTIFICIAL SILK				

Total Imports Tariff Item 561, WOVEN FABRICS WHOLLY OR IN PART OF ARTIFICIAL SILK

Pounds	[redacted]
Value	$ 35

ANALYSIS OF IMPORTS INTO CANADA FROM JAPAN, 1936

(000 OMITTED)

COTTON FABRICS

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
(a) OF A CLASS OR KIND MADE IN CANADA														
	Yards	1	-	5	-	5	-	2	-	1	3	4	-	21
	Value	$-	-	1	-	1	-	-	-	1	1	-	-	3
(b) OF A CLASS OR KIND NOT MADE IN CANADA														
Corduroys & Velveteens	Yards	3	2	3	1	3	9	15	13	19	17	15	9	108
	Value	$1	-	1	-	1	1	5	3	7	5	3	2	29
Crepes	Yards	17	18	125	20	-	20	15	60	35	22	15	7	365
	Value	$1	1	5	1	-	1	1	2	2	1	1	1	17
(b) TOTAL	Yards	20	20	128	21	3	25	31	73	54	39	20	16	470
	Value	$2	1	6	1	1	2	6	5	9	6	4	3	46
TOTAL (a) & (b)	Yards	21	20	133	21	3	25	33	73	55	42	24	16	491
	Value	$ 2	1	7	1	1	2	6	5	9	7	4	3	49

ANALYSIS OF IMPORTS INTO CANADA FROM JAPAN, 1937

(000 OMITTED)

COTTON FABRICS

		JANUARY	FEBRUARY	MARCH
(a) OF A CLASS OR KIND MADE IN CANADA				
	Yards	56		
	Value	$ 5		
(b) OF A CLASS OR KIND NOT MADE IN CANADA				
Corduroys & Velveteens	Yards	8		
	Value	$ 2		
Crepes	Yards	54		
	Value	$ 3		
(b) TOTAL	Yards	62		
	Value	$ 5		
TOTAL (a) & (b)	Yards	98		
	Value	$ 8		

The National Revenue Review

In this Issue

March, 1937

Vol. X No. 6

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE J. L. ILSLEY, K.C.
Private Secretary, GORDON H. CODE.

Commissioner of Customs, H. D. SCULLY.
Commissioner of Excise, DAVID SIM.
Commissioner of Income Tax, C. F. ELLIOTT, K.C.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Excise, V. C. NAUMAN.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

X OTTAWA, MARCH, 1937 No. 6

[illegible] other countries $2 per [illegible] or Express Orders, or Drafts, or Cheques, payable at par in Ottawa, should be addressed to the King's Government Printing [illegible]

More Cars Outward Than Inward

[illegible] number of United States cars entered inwards by just 109

Changes in List of Customs-Excise Ports

The following changes are effective March 1, 1937:—

Fernie, B.C., a port, closed.

[illegible] B.C. [illegible] transferred to the survey of the port of Cranbrook, B.C.

[illegible] B.C. [illegible] transferred to the survey of the port of Cranbrook, B.C.

[illegible], Nova Scotia, closed as from 23rd January, 1937

[illegible] port of [illegible], Ontario, closed.

[illegible] B.C. [illegible] Nelson, [illegible] Columbia, closed April 1, 1937

Mr. Blair and Mr. Ide

Written by J. Sydney Rose

[illegible]

[illegible] characteristics [illegible]

[illegible] Mr. Blair [illegible] Mr. Ide [illegible] 28 [illegible] March 1 1900 [illegible] the bare record

[illegible] Mr. Blair [illegible] the first [illegible] 1900 [illegible] Mr. Ide [illegible]

[illegible] splendid example of physical fitness.

[illegible] to Secretary to him as Minister of Agriculture until July, 1896

[illegible] Assistant Commissioner of Customs

[illegible] Westminster Abbey that at the Lord Mayor's Show

[illegible]

remain there for some time.

[illegible]

be a help and ornament thereunto."

Regarding Export Trade Statistics

[illegible]

headquarters.)

EXPORT [illegible]

[illegible]

tial part of the entry.

[illegible]

viously experienced with the old entry form.

Prohibited Importations Item 1209 (a)

REFERENCE [illegible] importation, viz.:—

[illegible]

lowing words or trade marks: "Aspirin," "Vaseline."

[illegible]

Air Harbour Activities at Saint John

Editor's Note. Owing to the development [illegible]

[illegible] Collector of Customs and Excise, Saint John, N.B.

SAINT JOHN airport and seabase, an established [illegible] of entry for foreign airplanes and seaplanes for Customs service on advanced [illegible] being the gateway to the Maritime [illegible] from the United States, is experiencing [illegible] notable increase in foreign travel by air. [illegible] arrivals and departures of foreign aeroplanes [illegible] the fiscal years 1935-1936 and 1936-1937 [illegible]

[illegible] Fiscal year 1936-37 [illegible] departures outwards, 30, passengers carried 71, [illegible]

[illegible] younger generation are becoming [illegible] to meet the demands [illegible] as the Saint John Flying Club [illegible] and a club has been formed which is [illegible] they have on hand seven training [illegible] enable all prospective pilots to receive proper [illegible] for this purpose, which are stored in hangars [illegible]

In addition, the Maritime Airways [illegible] summer, leaving Saint John at 10 [illegible] 5 p.m. In winter one trip daily [illegible] at 3 p.m. [illegible] p.m. In this respect the average [illegible] Saint John at 2 p.m. and returning [illegible] 3 passengers each trip. A Stinson [illegible] passengers carried between these points [illegible] monospar aeroplane being held in [illegible] plane 5-place ship is used, with a 2 motor 4- [illegible] hangar.

The Eastern Airways have [illegible] 4-place aeroplanes stationed at Moncton [illegible] permission is granted. This will necessitate [illegible] which will be used in that cycle as soon [illegible] of the Saint John airport.

The Canadian Airways Ltd. operate a [illegible] air service from Moncton [illegible] Charlottetown, P.E.I., making two [illegible] between these points in summer time [illegible], N.S., is included, making [illegible] to Charlottetown, to Halifax and [illegible] Moncton. From [illegible] that this service is being well patron- [illegible]

[illegible] increase and there should be a greater demand [illegible] for foreign as well as local travel. It is [illegible] are made this will be one of the best airports east of [illegible]

The Historic Port of Montreal

[illegible] interesting article [illegible] the Rev. [illegible] Dickson, Secretary [illegible] Collector of Customs and Excise, Montreal. The [illegible]

SHIPPING [illegible]

[illegible] looking for the [illegible] Stadacona, he did not fail to [illegible] with a certain enthusiasm [illegible] surrounding the Mount Royal and [illegible] deur of the "River of Canada" [illegible]

Superior

Mississippi

St. Lawrence, which

wide enough to allow the passa

The port of Montreal, more than any other,

Departmental Rulings

No. 495. [illegible]

[illegible] Ex. 427.

[illegible]

[illegible] Ex. 427. [illegible]

[illegible] Ex. 427.

[illegible]

[illegible] ad valorem, Ex. 427. Motor—Item 445g.

[illegible] Ex. 427. Motor—Item 445g.

[illegible] ad valorem, Ex. 427. Motor—Item 445g.

[illegible] Item 200a. [illegible] specially [illegible]

"Made in Canada" Rulings

[illegible]

[illegible] 24 [illegible] 25 [illegible]

[illegible]

[illegible] 25·9 [illegible]

[illegible] inches by 27 pounds per lineal foot.

[illegible] 21 [illegible] pounds per lineal foot.

[illegible]

Regarding Patents

A DISCUSSION [illegible] Statutes of Canada, 1927, reads as follows:—

[illegible]

as to costs.

Canada's Apple Crop

CANADA'S [illegible] 34 they totalled 9,043,000 bushels.

Animal Contagious Diseases Act and Regulations

REFERRING [illegible] the Animal Contagious Diseases Act [illegible] Series D No. [illegible] February 1937 [illegible]

[illegible] mitted.

Age Certificates for Imported Whisky

NO [illegible]oxicating liquor, commonly known as whisky, may be i[illegible] into C[illegible] [illegible] 1927 [illegible] ruary 1927

N[illegible] [illegible] [illegible]

32.

M[illegible] No. 4[illegible]

INCOME TAX COLLECTIONS BY DISTRICTS

[illegible]parative statement of net collections by districts received during the eleven months of the [illegible]

Districts	[illegible]	[illegible]	[illegible]	Districts	1935-36	1936-37	Increase or Decrease
	$ cts	$	$		$	$	$
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible] 40 91	677,114 25				
[illegible]	[illegible]	[illegible] 09 44	1,630,177 60	Total	79,607,273 03	95,743,727 98	

EXCISE DUTY COLLECTIONS

[illegible]rative statement of Excise duty col[illegible] in Canada, during the months of [illegible], 1936, and January, 1937.

J[illegible], 1937, spirits potable, $328,606, January, [illegible] $[illegible]; January, 1936, $76[illegible] January, 1937, vali[illegible] fee, $75,973; Januar[illegible] 1936 $48,582 January, [illegible] $[illegible] $[illegible] $[illegible] [illegible] 1936, $1,266,152 January, 1937, manufactured [illegible], $338,195; January, 1936, $339,610 January, 1937, licences, $102; January, 1936, $70. January 1936, foreign leaf, $122,897. January, 1937, total, $3,167,940; January, 1936, $2,729,518

Comparative statement of tobaccos, cigarettes, cigars and foreign leaf tobacco entered for consumption, in Canada, during the months of January, 1936, and January, 1937:—

January, 1937, tobacco, cut, 1,387,986 pounds; January, 1936, 1,326,030 pounds. January, 1937 tobacco, plug, 240,167 pounds. January, 1936, 304,983 pounds [illegible] January, 1936, 66,328 pounds. January 1937 cigarettes number 447,167,450; January, 1936, 316,533,632 [illegible] January, 1937, ciga[illegible] 1936, 4,953,520 January 1937, foreign leaf tobacco, 453,589 pounds; January, 1936, 304,722 pounds

HERE AND THERE

Reference has been made in the REVIEW to unusual incidents at the border due to the hazy nature of the intending tourists' knowledge of Canada's customs and geography. The latest of these was supplied the *Editor* by G. C. Gardner, Collector of Customs and Excise at Niagara Falls, a favourite spot for the entry and departure of automobile tourists. Not long ago the occupants of a car informed Mr. Gardner they were driving to Ottawa to see the King and his palace. One tourist wanted to go from Niagara Falls to Winnipeg "to see the famous Mounties" just for the afternoon.

A correspondent sent to the *Editor* the following little anecdote of literary history:—

Nathaniel Hawthorne held a modest post in the Custom house at Boston. When political partisanship removed him from office, and he plodded home in discouragement, his wife greeted him at the door with enthusiasm.

"Now you can write your book," she beamed. She had been saving money over a [illegible] time to writing

For months, untroubled by financial cares, he kept at this work. The result was *The Scarlet Letter*.

A special dispatch which appeared recently in the *New York Times* may interest readers of the REVIEW, and is reproduced for their information.

Calais, Me., and St. Stephen, N.B., on opposite sides of the St. Croix River and connected by a long bridge, set a perfect example in amity for European nations that are such bad neighbours.

For more than a century these communities, Yankee and Canadian, have lived, elbow [illegible] fact, chummy. Only in name are they distinct from each other.

The two fire departments are practically one. If a blaze is serious, regardless of jurisdiction, the two forces turn out, thus doubling fire protection.

The merchants of St. Stephen and [illegible] co-operate in a weekly half holiday on [illegible] days during June, July, August and [illegible] tember. In the afternoon and evening [illegible] recreations rotate from one side of the [illegible] to the other.

On Dominion Day, St. Stephen spo[illegible] celebration. The route of the parad[illegible] Canada's natal day includes about a mil[illegible] through Calais, and the Union Jack is [illegible] along the line of march.

On the Fourth of July Calais cele[illegible] the independence of the United States. Th[illegible] paraders carry the Stars and Stripes [illegible] about a mile of St. Stephen streets. Aq[illegible] sports are held on the St. Croix, bes[illegible] th[illegible] bridge, swimming races being from the U[illegible] States to the Canadian shore and retur[illegible]

The annual St. Stephen exhibition is [illegible] the Fall fair for Calais, the latter having [illegible] continued its fair in favour of the neighbo[illegible] ing Canadian centre. The Calais band [illegible] plies all the music. About forty per cen[illegible] its musicians are from St. Stephen, w[illegible] eliminated its band to concentrate the ta[illegible] of the communities

The St. Stephen-St. Croix baseball club, [illegible] times the champions of the Maritime Pr[illegible] inces and title-holders for 1936, look [illegible] Calais for their star catcher, ace pitcher [illegible] first baseman, as well as an outfielder [illegible] utility player. The football, basketball [illegible] hockey teams are also co-operative.

The merchants and manufacturers o[illegible] Stephen advertise in the Calais weekly ne[illegible] paper and vice versa, the two papers circul[illegible] ing on both sides of the river.

[illegible] 1935 most of the employees obtained wo[illegible] in a Calais shoe plant, the largest indust[illegible] of Calais. Although Calais has a populat[illegible] of about 9,000 and St. Stephen about 5,00[illegible] St. Stephen is more active industrially.

REGARDING FILING 1936 INCOME TAX RETURNS

several Income Tax returns which re- to be completed, returned to the In- Tax Division and filed with the In- ors of Income Tax throughout the coun- re returnable at different dates, and the hereunder has been prepared as a ready vence to show by whom each form is used, ion under which it is known, the of the form, the last date on which it be filed, and the respective penalties for re to file within the time prescribed. In , the table shows the taxes which are e withheld at the source by Canadian the forms to be used in connection , their nature, the time they are to filed and the penalties for failure to so file. to deduct and failure to remit

viduals.—As in the past, the taxpayer estimate his own tax when filing a re- The estimated tax is due on the 30th 1937, but if the taxpayer so elects he one-third of such estimated tax on , and the balance with interest, as in provided, within four months or in words on or before the 31st August.

exemptions and rates of tax presently ded by the Statute are set out fully on T. 1 and T. 1A.

to be observed that where the income xpayer is in excess of $5,000, an addi- al 5 per cent of the amount of the tax, as vided in the schedule, is payable

total income of each taxpayer shall be ed by having the earned income form , above which shall be placed the in- income, and according thereto the opriate additional rates of tax on invest- income as provided in the schedule

may be added that unless otherwise pro- d in the Act, there shall be assessed and pon the transfer in any year by any l residing or ordinarily resident in nada of any property (whether situate in or outside of Canada) transferred by of gift, or donation, a tax payable by individual at the rate applicable in of the aggregate value of all the prop- so transferred during the year by such individual at rates according to a sliding scale Commencing on gifts up to and including $25,000 the rate is 2 per cent and up to a rate of 10 per cent on gifts exceeding $1,000,000. There is no tax where the aggregate value of the gift or donation in any year does not exceed $4,000, or where the gift to any one person does not exceed $1,000

The tax shall be paid in full to the Receiver General of Canada on or before the 30th April next succeeding the year in which the gifts were made

Corporations.—A Corporation must estimate and pay the tax at the time of filing the return as indicated in the table, though it may take advantage of a similar method of payment by instalments as in the case of an individual, except that the two-thirds of the tax are due within four months of the due date for filing the return and paying one-third of tax.

The tax presently payable is 15 per cent of the income, but where corporations and joint stock companies file a return consolidating their profits or losses with that of their subsidiaries, the rate of tax is 17 per cent.

Rates of Tax Subject to Adjustment.—The rates of tax indicated on Forms T 1 and T.1A for Individuals and on T.2 for Corporations are those presently provided by the Statute Whether these will be the rates to be applied to the income of 1936 or not is presently uncertain, for the reason that in many past years the rates have been altered at the time of the Budget announcement. Consequently, all taxpayers as in the past should be on the alert in this respect.

Trusts and Estates.—Income accumulating in trust for the benefit of unascertained persons or of persons with contingent interests shall be taxable in the hands of the trustee or other like person acting in a fiduciary capacity as if such income were the income of a person other than a corporation but he is not entitled to the $1,000 exemption.

Omitted Income.—Particular attention is again drawn to the 1932 amendment which [illegible] to declare any dividend, rentals, interest, royalties or

sion of the Department of National Revenue.

same p
for Onta

INCOME TAX IN THE DISTRICT IN WHICH THEY RESIDE

				Per
				5% of the
			On or before the 30th April in each year.	of the
Corporations				
Corporations	T. 5	Dividends and bonuses paid or capital stock during the year.		$10 for ea default
		calendar year.	year.	$10 for ea $50
Trustees	T. 3	Income of estates for calendar year administered by executors, administrators, agents and assignees	On or before the last day of February in each year	$10 for ea default
			On or before the last d of February in	Minimum $ Maximum $

in short, those	701	Remittance and particulars of 12½%	Within one week next	
	603	Remittance and particulars of 5% tax interest.	Within one month of or interest.	

NOTES OF THE INCOME TAX DIVISION

[illegible] companying chart shows the various [illegible] l income classes of residents of [illegible] from whom income tax is collected [illegible] iled on the tax collected during the [illegible] r ending 31st March, 1936, and re- [illegible] the main to income received by the [illegible] in the calendar year 1934.

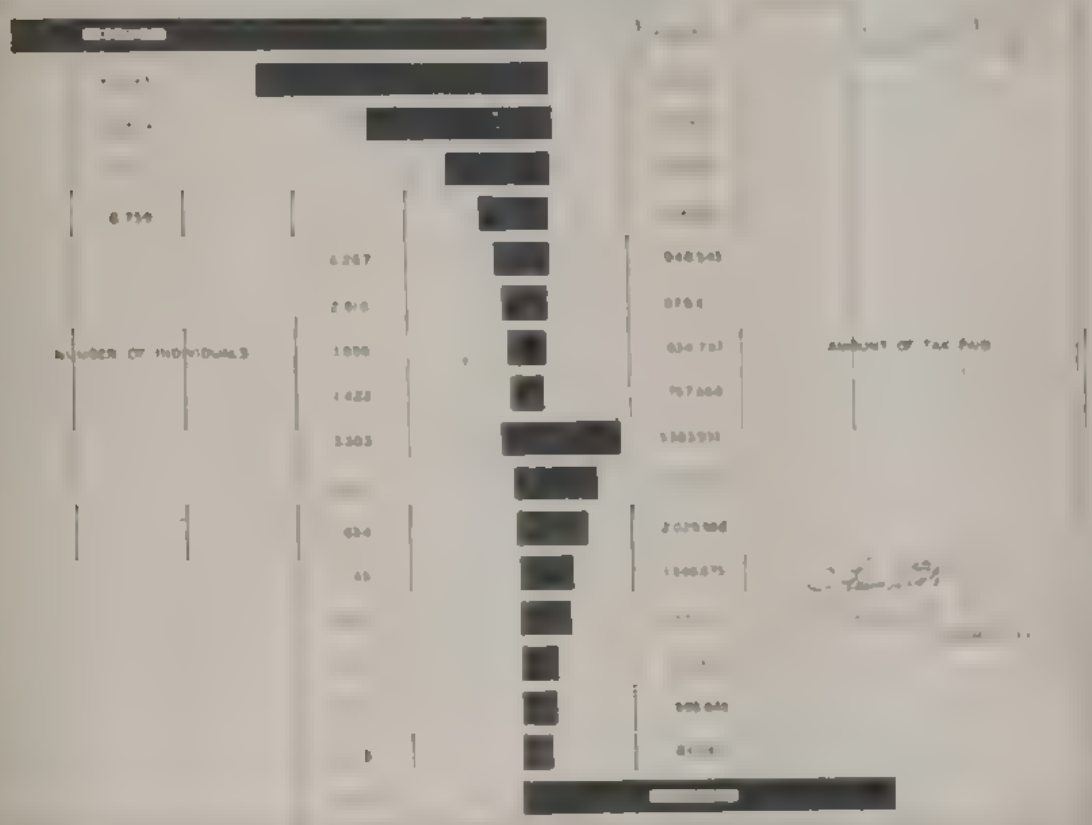
[illegible] be observed that the chart indicates [illegible] me and classes from under $2,000 [illegible] vely to over $50,000, the number of [illegible] in and the amount paid by each [illegible] le by reference to the vertical col- [illegible] e percentage number of taxpayers [illegible] class to the whole, also the percentage [illegible] ents by the same class to the t[illegible] may be obtained.

The total number of individual taxpayers in the year referred to was 199,102 and the net total paid by them $32,983,232. Thus it will be seen that the income class under $2,000, numbering 89,724, [illegible] per cent of the total taxpayers, contributed $987,387 which is apparently 2·96 per cent of the total amount paid by individuals.

On the other hand, at the foot of the cl[illegible] it will be seen that there were 304 taxpay[illegible] (or ·15 per cent of the total) with incomes over $50,000 who contributed $11,055,666 (an average of $36,367 each), or 33·13 per cent of the total payments.

Similar information is a[illegible] covering the other classes by reference to the chart

CANADA
NUMBER OF INDIVIDUAL TAXPAYERS & AMOUNT PAID
BY INCOME CLASSES
1935 – 1936
PERCENT OF TOTAL



MORE PEOPLE LEFT CANADA FOR TOURING

Facts and Figures About Last Year's Movement

THE exodus of Canadian automobiles last year under touring permits was heavy, exceeding 1935 totals by over thirty thousand, according to figures compiled by the Customs Division of the Department of National Revenue from returns furnished by its Collectors. The Dominion's busiest point of departure for this traffic was Pacific Highway, B.C., followed in order by Niagara Falls, Windsor with the outport of Walkerville, and Fort Erie. Ports, outports and preventive stations, by provinces, showing the largest number of Canadian cars outwards under touring permits during 1936, with figures for 1935 in brackets, were as follows:—

Ontario—Niagara Falls 78,070 (79,298), Windsor with Walkerville 68,803 (51,835), Fort Erie 67,151 (59,708), Sarnia 13,799 (11,043), Cornwall 8,708 (17,158), Prescott 7,795 (6,346), Pigeon River 4,148 (3,561), Morrisburg 3,322 (3,011), Sault Ste. Marie 2,677 (6,413), Brockville 2,528 (2,880): *British Columbia*—Pacific Highway 87,885 (72,368), Boundary Bay 26,834 (34,540), Huntingdon 25,955 (18,824), Douglas 19,350 (31,042), Osoyoos 12,714 (9,897), Aldergrove 9,489 (6,263), Kingsgate 6,914 (5,651), Silver Heights 6,854 (4,645), Rykerts 4,850 (3,711), Paterson 4,252 (3,709), Nelway 2,603 (1,877), Victoria 2,083 (1,865): *Quebec*—Lacolle 24,179 (18,607), Philipsburg 20,775 (17,075), Trout River 16,232 (11,560), Rock Island 15,643 (11,950), Cantic 13,631 (11,717), Henrysburg 8,319, Hereford Road 8,215 (7,240), Comin's Mills 5,814 (11,875), Stanhope 5,723 (4,914), Highwater 4,909 (4,504), Hemmingford 4,331 (3,111), Noyan 4,082 (2,740): *New Brunswick*—St. Stephen 6,157 (4,460), Richmond Road 1,840 (1,312), Edmundston 1,609 (651), St. Leonard 1,380 (625): *Manitoba*—Emerson 12,308 (11,542), Lena 1,672 (3,735): *Saskatchewan*—Estevan 2,343 (2,248), North Portal 2,222 (1,601): *Alberta*—Carway 3,597 (3,000) [illegible] utts 1,870 (1,424): *Nova Scotia*—Yarmouth 195 (142)

Large Increase in Entries

United States cars entered at Canadian frontier points last year increased by approximately four hundred and seventy thousand compared with 1935. The n[illegible]nber cars entered for periods not exceedin[illegible] increased by 221,918; cars entered f[illegible] exceeding 60 days and not more [illegible] months increased by 195, while [illegible] tered for periods not exceeding 48 [illegible] creased by 247,324

The three busiest ports in the [illegible] last year were: Windsor, Ontario, whi[illegible] the outport of Walkerville entered [illegible] automobiles under 60-day touring [illegible] an increase of 52,204 over 19[illegible] 656,854 cars for periods up to 48 [illegible] an increase of 60,890; *Fort Erie*, [illegible] entered 167,779 automobiles und[illegible] day touring permits, an increase of [illegible] and 659,453 cars for periods up to 48 [illegible] an increase of 35,557; *Niagara Falls* [illegible] entered 149,892 cars under 60-day [illegible] permits, an increase of 39,832, and [illegible] cars for 48 hours or less, an increase of [illegible] Other busy points of entry in Onta[illegible] United States cars under 60-day touri[illegible] mits in 1935 were as follows: Sarnia, [illegible] total of 46,645 cars, decrease 4,191, [illegible] River 14,149 cars, increase 3,319; [illegible] 8,875 cars, decrease 183

Quebec Figures

In the province of Quebec the outp[illegible] Philipsburg held first place in the num[illegible] cars entered last year under 60-[illegible] permits, numbering 60,058, an i[illegible] 11,585. Cantic held second place w[illegible] of 39,491 cars, increase 7,444. O[illegible] points of entry in Quebec were: Rock I[illegible] 32,979 cars, increase 4,355; Lacolle 2[illegible] cars, increase 2,575; Stanhope 17,799 [illegible] increase 2,779; Armstrong 16,144 cars [illegible] crease 3,708; Highwater 15,021 cars, d[illegible] 232; Noyan 13,921 cars, increase 3,711 [illegible] River 11,718 cars, increase 1,160

Pacific Highway Leads

Pacific Highway was the busiest po[illegible] entry in British Columbia with a tota[illegible] 18,608 automobiles entered under 60 [illegible] mits. This shows an increase of [illegible] Douglas entered the second largest [illegible] 14,181 cars, increase 2,029. Other impo[illegible]

in the province were: Waneta 8,155, 3,001; Huntingdon 7,469, increase Aldergrove 5,165, increase 2,357 dary Bay 4,800, increase 64.

At Other Ports

Stephen, New Brunswick, entered 19,- ourist automobiles under 60-day per- an increase of 3,489 Richmond Road 7,332 cars, increase 822; Edmundston increase 217; St. Leonard 5,728, in- 395; Andover 4,153, increase 526; St. 2,072; increase 108

itoba's busiest port of entry for auto- tourists was Emerson, at which point cars under 60-day touring permits d last year, an increase over 1935 of In Saskatchewan 1,624 cars were en- d through Northgate for periods up to days, an increase of 530, and 1,607 cars e entered through North Portal, an in- of 77. In Alberta, Carway was the pal point of entry with a total of entered under 60-day permits, a decrease 57, while at Coutts 1,827 cars were en- , an increase of 469 Through Nova ports 2,424 automobiles were entered 60-day permits, of which number 2,363 entered at Yarmouth, an increase of over last year

IMPORTS DURING 1936

Imports during the calendar year 1936 were ed at $635,190,844 as against $550,314,- in 1935, the highest since 1930 when the al was $1,008,479,479. The amount from eign countries was $69,446,000 higher at $145,871,823 and from Empire countries an vance of $15,430,200, the value being $189,- 319,021

Imports from the United States were worth ,856,076 compared with $312,416,604 the ited Kingdom $122,971,264 compared with $116,670,227, Germany $11,188,646 against $9,769,159, Argentina $10,787,360 against $3,28 Straits Settlements $9 194 compared with $6,954,124

Imports from other leading Empire countries follow, with 1935 figures in brackets: Australia $8,871,119 ($7,395,885), British Guiana $5,125,210 ($4,511,120), Jamaica $4,897,824 ($4,473,999), New Zealand $4,574,- 078 ($2,786,739), Ceylon $3,701,465 ($2,764,- 811), Barbados $3,665,104 ($3,408,007), Trinidad and Tobago $2,888,486 ($2,484,956) British East Africa $2,630,896 ($3,008,004), Newfoundland $2,144,532 ($2,135,742), British South Africa $2,142,973 ($4,736,814), Smaller British West Indies $1,853,345 ($1,674,092) Gold Coast $1,076,638 ($439,- 424), Hong Kong $701,979 ($1,160,180), Southern Rhodesia $657,565 (nil), Nigeria $419,732 ($440,455), Bermuda $160,157 ($138,855), British Honduras $95,536 ($94,- 887), Irish Free State $57,081 ($82,523) Palestine $46,610 ($99,214)

Imports from other le g foreign countries were as follows: France $6,451,025 ($6,630,771), Belgium $6,137,830 ($4,678,- 296) Peru $5,204,083 ($4,059,037) Netherlands $4,463,685 ($4,547,477), Colombia ($3,565,026), China $3,733,062 ($3,295,218) Czechoslovakia $2,247,011 ($2,048,027) Switzerland $2,582,497 ($2,576,333) Sweden $1,716,601 ($1,672,671), Italy $1,184,105 ($1,419,084), Spain $1,129,315 ($1,421,523) a $1,022,339 ($1,409,456), Phil., $923,144 ($382,228) Dutch E Indies $915,743 ($622,302) Mexico $948,925 ($706,466) Brazil $874,613 ($996,339) Norway $685,634 ($858,829), Egypt $508,227 $848,552) Cuba $452,357 ($457,335) Aus- $337,929) Portugal $252,232 ($158,499) Greenland $229,0 rkey $226,617 $267,570) Ha $170,726 ($108,517) Siam $160,071 ($156,879), Roumania $162,058 $144,443)

IMPORT OF FARM IMPLEMENTS

ecember import of farm implements showed a large increase over the same month last year amounting to $509,453 as against $113,893 The amount from the United States totalled $491,238 Internal combustion traction engines and parts amounted to $442,484 against $57,- 063 accounting for the increase over last year. There were 204 engines valued at $240,- 738 compared with 23 at $19,862 and parts $201,746 against $37,201

EXPORT CLEARANCES OF WHEAT

Overseas export clearances of wheat for the week ending February 12 amounted to 1,470,724 bushels compared with 3,598,277 in the same week last year, while imports into the United States for consumption and milling in bond for re-export totalled 670,000 bushels compared with 837 000. Clearances for the week follow, with 1936 figures in brackets: Vancouver-New Westminster 635,-417 (2,084,134) bushels, Saint John 544 187 (719,178), United States ports 267 000 (738,-000), Halifax 24,000 (56,765), Montreal 120 (200)

Clearances from August 1 to February 12 amounted to 96,893,411 bushels compared with 79,728,343 in the same period of the previous crop year, while imports into the United States were 31,684,237 bushels compared with 29,816,464. Overseas clearances follow, by ports: Montreal 28,682,306 (22,-640,122) bushels, Vancouver-New Westminster 24,703,137 (26,389,715), United States ports 13,748,779 (15,456,000), Sorel 12,076,-564 (4,537,593), Saint John 5,070,191 (6,034,-638), Three Rivers 4,519,724 (nil), Churchhill 4,293,501 (2,407,000), Quebec 1,998 071 (1,095,228), Halifax 830,948 (1,168,047) Prince Rupert 562 614 (nil), Fort William and Port Arthur 407,576 (nil)

IMPORT AND EXPORT OF FRESH FRUIT

December imports of fresh fruit were valued at $1,219,315 against $1 086 388 in December, 1935 The United States supplied to the value of $870 994, Japan $219,032 Jamaica $75,180 and Italy $26 953. Fresh bananas were valued at $78,796, coming mainly from the United States and Jamaica; cranberries were worth $34,189, from the United States. Grapefruit imports were worth $82 029, largely from the United States; [illegible] $91 599 [illegible] United States, lemons $81,230 from the United States and Italy. Oranges, mandarines and tangerines were valued at $834,339, of which the United States supp[illegible]d $[illegible] 356, Japan $219,032 and Jamaica $30[illegible]

Domestic exports of fresh fruit were [illegible] at $898 830 compared with $1,55[illegible] which the United Kingdom took $82[illegible] Fresh apples amounted to 229 3[illegible] worth $893,572 compared with 35[illegible] $1,525,370.

OUTPUT OF MAPLE PRODUCTS UP

Canada's output of maple produ[illegible] in 1[illegible] slightly exceeded that of 1935 Expr[illegible] pounds of sugar, last year's produ[illegible] totalled approximately 29,500 000, va[illegible] $3,700 000, as against 28,000,000 [illegible] valued at $3,500 000 produced in 19[illegible] maple syrup output decreased, [illegible] 2 000 000 gallons last year comp[illegible] 2,250,000 in 1935, while the sug[illegible] showed an increase from 6,500 000 p[illegible] 1935 to 9,200,000 pounds in 1936. Q[illegible] province was the heaviest producer [illegible] products, yielding about 76 per ce[illegible] total, while Ontario came next with [illegible] per cent.

Exports of maple products during [illegible] fiscal year amounted to the equi[illegible] 6 108 599 pounds of sugar, the gre[illegible] of which went to the United States. D[illegible] the first six months of this fiscal y[illegible] equivalent of 3 554,658 pounds of [illegible] exported as compared with 3,199,[illegible] during the corresponding months of 1935-36

BACON AND HAM EXPORTS

Canada's exports of bacon and [illegible] December was valued at $2 838,647 c[illegible] with $1,184,260 a year ago. The [illegible] ports of meats during December w[illegible] $3 917 974, more than double that of a year ago

PRODUCTION OF FELDSPAR

Canadian producers shipped 18,915 [illegible] of feldspar during the first eleven mon[illegible] 1936 compared with 16,540 in the same [illegible] of 1935. Output during November [illegible] 1 820 tons compared with 2,245 in O[illegible] and 3,165 in November, 1935

NEWS AND COMMENT

[illegible] JAW, SASK.: On January 30, 1937, [illegible] of the Customs-Excise staff of this [illegible] in the office of John McAllister, [illegible] to witness the presentation on their [illegible] a floor lamp to Miss E. M. Rich[illegible] the occasion of her approaching mar[illegible] Miss Richards was on the staff for [illegible] years.

HAM[illegible]ON, ONT.: At the annual meeting [illegible] Hamilton Branch of the Dominion [illegible] and Excise Officers' Association held [illegible] members extended a welcome to [illegible] Ballentine who, several months ago, [illegible] ted Collector at this port. The [illegible] officers were elected for 1937: Fred [illegible], President; A. Quinny, Vice-Presi[illegible] J. Jardine, Secretary; A. Erskine, Ed[illegible] and M. Angle to the executi[illegible] and R. Leask and Percy Mi[illegible]

T[illegible]: Business transacted at the ex[illegible] postal branches, Toronto, during [illegible]th of January, 1937, exceeded that [illegible]ary last year by a good margin. To[illegible] respective months were as fol[illegible] ranch—collections $181 204 [illegible], increase $17 720; packages re[illegible] 17,163 (15,766), increase 1,397; [illegible] (3,189), increase 211; postal [illegible] llections $62 085 ($59 170), in[illegible] $2 915; packages received 29 900 (27,-[illegible] increase 2,360; packages delivered 26,-[illegible] 20,836), increase 5 684; entries 2,499 [illegible]), increase 340.

T[illegible] aeroplanes reported through the Lea[illegible] oms Air Harbour during January; [illegible] States planes and 6 Canadian Eight [illegible] were carried. This compares with [illegible] handled in January last year, carry[illegible]al of 10 passengers.

M[illegible]TREAL: Both the express and postal [illegible]es, Montreal, were busier at all points [illegible] last than in January 1936, as the [illegible] figures covering the respective [illegible] show: express branch—collections [illegible]51 ($138,761), increase $45 090; pack[illegible]eived 13 650 (10 658), increase 2 992; [illegible] 2 491 [illegible]), increase 118; postal [illegible] $59 314 ($51 793), increase $7,521; parcels received 23,500 (21,-137), increase 2,363, parcels cleared 22,972 (20,528), increase 2 444; entries 1,752 (1,707), increase 45.

Passengers, inward and outward, at the Customs Air Harbour, St. Hubert, Quebec, during the month of January, 1937, numbered 91 compared with 54 carried during January, 1936. Other totals covering business transacted at St. Hubert during the respective months were:

Aeroplanes inward 20 (16), outward 20 (18); passengers inward 34 (16), outward 57 (38); pieces of baggage examined inward 42 (18), outward 77 (46); bags of mail inward 293, weight 5,225 pounds (256, weight 4,564 pounds), outward 151, weight 1,888 pounds (103, weight 1,582 pounds); express parcels inward 8 (8), outward 8 (nil); value of importations $405 ($393), tourist permits issued 1 (nil); flights cancelled owing to weather conditions inward 8 (11), outward 9 (12).

[illegible]

were: automobiles inwards 50,547 (41 870), increase 8 677; outwards 51,210 (40 878), increase 10 332. United States cars inwards 31 844 (26 152), increase 5 692, outwards 32,-517 (26,175), increase 6 342. Canadian cars inwards 18,703 (15,718), increase 2 985, outwards 18 693 (14,703), increase 3 990. Other vehicles inwards 2 118 (1 908), increase 210, outwards 2 065 (1 922), increase 143. Passengers inwards 197 090 (180 200), increase 16 890, outwards 193,156 (178 622), increase 14 534.

Sixty-day touring permits issued in January numbered 1 047, a drop of 171 compared with the same month last year. Traveller's vehicle permits numbered 255, an increase of 149, while permits issued for Canadian cars outwards totalled 9 046, a gain of 5 041. United States cars entered for periods of 48 hours or less totalled 29 618, an increase of 3 419.

QUESTION BOX AND LETTER BAG

Regarding Question Box and Letter Bag

At the request of many officers it has been decided to renew the Question Box and Letter Bag Department of the Review. Officers submitting letters should take care that they do not pertain to any personal matter, such as that of salary or classification. All letters submitted should be of general interest to the service. Letters and questions received will be dealt with, and an effort made to provide the required information. In the past, this department of the Review was found to be of value. All contributions should be addressed to the *Editor*, National Revenue Review, Connaught Building, Ottawa.

Likes the New Tariff

A. B. Stroud, Computing Clerk at Moose Jaw, Saskatchewan, writes:—

As a Customs officer of twenty-five years service, I wish to congratulate the Department on the clarity and general improvements embodied in the August, 1936, edition of the Customs Tariff. The adoption of the left side pages for tariff items, and reserving the right pages for notations and references to subsequent regulations, and the inclusion of excerpts from various trade agreements immediately under the item concerned, are worthy of special commendation.

Referring to the above paragraph, I offer a suggestion for consideration to be embodied in subsequent editions of the tariff.

Occasionally the tariff item is divided. The first part, printed in usual type; the trade agreement reference being in italics, for example, see Items 520, 567-A and 597-A.

Where space does not permit the completion of a tariff description on one page and the break occurs as above stated, I would suggest the notation "over" or "see next page" be inserted to show a continuation.

At present it is a simple matter to apply the wrong interpretation to goods entering under the Canada-United States Trade Agreement, especially may this be so when problem is applied to an outport many from the chief port and out of reach from one in authority.

Having computed entries from outport preventive stations, which at one time twelve under the jurisdiction of this can speak from experience regarding the Tariff and its interpretation.

I might add the greatly enlarged index gratifying; fuller descriptions and definitions added from time to time would be value to many officers.

A Word from B.C.

E. O. Gaube, Collector of Customs and Excise at Penticton, B.C., writes:—

The anomalies in the spacing of form B 1 Special (book form), used in accounting for small collections, have no doubt occurred to all officers who have occasion to use this form. Injustice is handed out to the "Duty Paid Value" dollar column, while the "Customs Duty" dollar column enjoys more than twice the space of the former. Yet the "Duty Paid Value" column must carry the larger figures.

Then why not a "cents" column under "Value for Duty"? Why should there be any difference between the spaces allowed for "Receiving" and "Delivery" numbers? These numbers are usually made up of the same quantity of figures. The "Excise Tax" dollar column is larger than the "Sales Tax" dollar column, yet carries the smaller amounts of the two columns.

I've seen these peculiarities often. Perhaps it is my sixteen years of Customs-Excise training that is making me meticulous, or perhaps the observance of an old axiom that oft repeated to me by a beloved school teacher: "What is worth doing at all is worth doing well." Whatever the reason may be, may we hope for a fairer distribution of spaces in this Departmental form in future—or is the printer's "set up" of a permanent a nature that this is impossible.

[illegible] just a word of commendation for the [illegible] It is interesting and helpful, [illegible] certainly should serve as a splendid [illegible]m for the dissemination of useful and [illegible]sting information, and for drawing [illegible] together in a bond of common co-op[illegible], the far-flung units of our Depart[illegible]

[illegible]or's Note.—The suggestions of Mr Gaube [illegible]n drawn to the attention of the officers con[illegible]at headquarters. The *Editor* hopes that full [illegible]age will be taken of the *Letter Bag* and *Qu*[illegible] department of the REVIEW.)

These questions have been received, and the *Editor* invites answers from officers. It will be interesting to see how the various memoranda issued by the Department are studied.

(1) What is a baby chick? How old might they be and still permitted entry under Tariff Item "Baby Chicks n.o.p."?

(2) Would a Canadian who owns a v[illegible]able violin which he wishes to have repaired by a specialist in the United States, be permitted to export it and file Form E 23, so that only duty and taxes would be paid on the value of the repairs?

JUST AMONG OURSELVES

FEBRUARY-MARCH

ADDITIONS

NOVA SCOTIA

[illegible]: M. D. Skerry, Customs Excise Clerk

QUEBEC

[illegible]MI: G. Dufresne, Customs Excise Clerk

[illegible]: W. P. Brideaux, Collector of Customs and [illegible] Limited Service (Registrar of Shipping)

[illegible] M. G. W. Boivin, Customs Excise Clerk

MONTREAL: J. A. E. Gratton, Customs Truckman, [illegible] L. M. Guenette, Office Boy; S. Reznick, Office [illegible]y; Richard Roy, Customs Truckman; J. A. H. A[illegible]pier, Customs Truckman.

[illegible] Marcelle Dion, Stenographer Grade 1

[illegible]OOKE (Hereford Road). J. R. E. Charest [illegible]oms Excise Enforcement Officer.

[illegible]

OTTAWA (Perth): A. W. Cowie, Customs Excise Examiner.

[illegible] FALLS: B. G. Logan, Customs Excise Exam[illegible]

[illegible] H. Kingscott, Customs Excise Examiner [illegible] M. E. O'Connor, Office Appliance Op[illegible]

SASKATCHEWAN

[illegible] K. H. Richardson, Stenographer, [illegible] 1

BRITISH COLUMBIA

NEW WESTMINSTER (Boundary Bay) W. V. Fenton Customs Excise Exam

NEW WESTMINSTER (Pacific Highway) A. M. Roberts Customs Excise

VANCOUVER: B. L. Gerrard, Customs Guard, Jas M. Mullan, Customs Truckman

M. M. Lavoie, Office Appliance Operator, Grade 2
J. G. MacKay Office Boy

AUDIT

OTTAWA: Louis Green Excise Tax Auditor

INSPECTION

WINNIPEG C. M. Carter, Stenographer, Grade 1

DEDUCTIONS

NOVA SCOTIA

HALIFAX Thos Stokes, Customs Excise Cashier

QUEBEC Gabrielle Chasse, Stenographer, Grade 2 Retired).

[illegible]

HAMILTON: A. W. Deans, Customs Excise Clerk (Deceased). A. F. J. Hackbusch, Superintendent of Customs Excise Examiners (Retired).

ST. CATHARINES (Thorold): G. A. Turner, Customs Excise Clerk (Deceased).

STRATFORD: W. R. Billings, Customs Excise Clerk (Services terminated).

TORONTO (West Toronto): John McLeod, Customs Excise Cashier (Retired).

WINDSOR: E. E. Westfield, Computing Clerk (Retired).

[illegible]

EDMONTON: J. F. Lee, Customs Appraiser (Retired).

[illegible]

NEW WESTMINSTER: Mrs. B. M. Macaulay, Special Customs Examiner (Female), (Retired).

(Aldergrove): H. A. J. Monk, Customs Excise Examiner (Services terminated).

(Huntingdon): G. J. Catherwood, Customs Excise Examiner (Services terminated).

VANCOUVER: J. E. Cook, Customs Excise Clerk [illegible] (Services terminated); E. J. Tennant, Customs Truckman (Retired).

ADMINISTRATIVE

Aurele Gravelle, Office Boy (Transferred to Post Office Dept.); J. J. Kelly, Clerk, Grade 1 (Retired).

AUDIT

OTTAWA: J. A. McDonald, Excise Tax Auditor (Resigned).

[illegible]

TORONTO: Arch. Forsyth, Investigator of Drawback Claims (Retired).

PROMOTIONS

NEW BRUNSWICK

SAINT JOHN: E. W. Corbett, from Customs Excise Examiner to Senior Customs Excise Examiner; B. V. Weston, from Customs Excise Examiner to Senior Customs Excise Examiner.

[illegible]

MONTREAL: C. J. R. Phelan, from Clerk, Grade 1, [illegible] Ionu, from [illegible] Customs Excise Examiner; [illegible] Customs Excise Examiner.

QUEBEC: Edmond Robitaille, from Clerk, Grade 1 to Customs Truckman.

SAINT JOHNS: C. J. P. H. Bourassa, from Customs Excise Examiner to Computing Clerk; Arthur Desforges, from Cashier and Computing Clerk to Senior Customs Excise Clerk; J. A. G. P. [illegible] Customs Appraiser.

[illegible]

LONDON: G. H. Ward, from Customs Excise Examiner to Special Exciseman, Grade 1.

TORONTO: J. C. MacKay, from Assistant Customs Appraiser to Customs Appraiser (Divisional).

MANITOBA

WINNIPEG: C. H. Kelly, from Customs Excise Examiner to Express & Postal Computing Clerk; J. C. McCormodale, from Customs Excise Examiner to Express and Postal Computing Clerk.

[illegible]

CALGARY: Donald Fraser, from Cashier and Computing Clerk to Senior Customs Excise Clerk.

[illegible]

J. E. Conway, from Clerk, Grade 3, to Clerk, Grade 4; G. E. Cross, from Clerk, Grade 3, to Clerk, Grade 4; F. J. Slater, from Head Clerk to Registrar of Correspondence; H. B. Watchorn, from Stenographer, Grade 2, to Clerk, Grade 3.

AUDIT

MONTREAL: F. A. Doughty, from Excise Tax Auditor to Assistant Special Excise Tax Auditor.

PROMOTION AND TRANSFER

J. D. C. Mahaffy, from Customs Reviewing Appraiser, Grade 1, Administrative, to Investigator of Values, Investigation—Values, Chicago.

TRANSFERS

NEW BRUNSWICK

Leander Vienneau, from Customs Excise Clerk (Weighing), Saint John, to Customs Excise Clerk, Moncton.

ONTARIO

G. S. Richards, from Customs Excise Examiner, Kenora, to Customs Excise Examiner, Sault Ste. Marie.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY, 1936 AND 1937

—	[illegible]	[illegible]	Increase	Decrease
	$	$ c.	$	$
Customs Duties	6,087,284 02	6,960,042 22		
Less Refunds and Drawbacks	842,180 66	731,069 51		
Net	5,245,103 36	6,228,972 71	[illegible]	
Excise Taxes	8,918,605 66	12,260,383 84		
Less Refunds and Drawbacks	359,400 83	268,523 86		
Net	8,559,204 83	11,991,850 08	[illegible]	
Excise Duties	2,973,209 76	3,223,507 22		
Less Refunds and Drawbacks	36,972 28	28,779 10		
Net	2,936,537 48	3,194,728 12	[illegible]	
Sundry Collections	83,567 03	54,009 60		
Less Refunds	122 55	25 20		
Net	83,444 48	53,984 40		[illegible]
Net Totals	16,824,290 15	21,469,545 21	[illegible]	[illegible]
Net Increase			[illegible]	

TOTALS FOR ELEVEN MONTHS

—	[illegible]	[illegible]	Increase	Decrease
	$ c.	$	$	$
Customs Duties	74,859,019 21	[illegible]		
Less Refunds and Drawbacks	7,923,138 87	[illegible]		
Net	[illegible]	[illegible]	[illegible]	
Excise Taxes	103,505,965 14	136,701,313 [illegible]		
Less Refunds and Drawbacks	2,942,051.69	2,899,292 81		
Net	100,863,913 45	133,802,020 85	32,938,107 43	
Excise Duties	41,696,392 78	[illegible]		
Less Refunds and Drawbacks	474,517 45	[illegible]		
Net	41,221,875 33	42,239,778 38	1,017,903 05	
Sundry Collections	649,498 08	[illegible]		
Less Refunds	6,071 02			
Net	643,397 06	666,118 02	22,720 96	
Net Totals	209,605,046 18	250,936,373 30	[illegible]	
Net Increase			[illegible]	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF FEBRUARY, 1936, AND FEBRUARY, 1937.

—	February 1936	February 1937	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,436,868 83	3,022,873 28	586,004 45	

TOTALS FOR ELEVEN MONTHS

—	1935-36	1936-37	Increase	Decrease
	$ c.	$ c.	$ c.	$ c.
Net Collections	79,667,273 93	96,743,722 98	19,076,449 05	

COMPARATIVE STATEMENT PREPARED BY THE CUSTOMS STATISTICAL BRANCH OF CANADIAN FOREIGN TRADE DURING THE MONTH OF FEBRUARY, AND THE ELEVEN MONTHS ENDED FEBRUARY, 1936 AND 1937

		February, 1936		February, 1937	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce) ..			62,073,641		71,791,596
Total Exports (Foreign Produce)			724,057		899,728
PRINCIPAL ITEMS OF EXPORTS—					
[illegible]	[illegible]	14,241,169	11,946,435	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	$	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Aeroplanes and parts	$		[illegible]		[illegible]
Copper, partially manufactured	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Nickel, unmanufactured	$		[illegible]		[illegible]
Imports entered for consumption—Free goods			[illegible]		[illegible]
[illegible]			[illegible]		[illegible]
Total imports entered for consumption....			41,597,398		[illegible]

		Eleven months ended [illegible]		Eleven months [illegible], February, 1937	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			[illegible]		[illegible]
Total Exports (Foreign Produce)			[illegible]		[illegible]
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	$		[illegible]		[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	$		[illegible]		[illegible]
Copper, partially manufactured	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Nickel, unmanufactured	$	[illegible]	[illegible]	[illegible]	[illegible]
Imports entered for consumption—Free goods			230,853,280		271,685,930
[illegible]			[illegible]		[illegible]
Total imports entered for consumption ...			[illegible]		[illegible]

GOLD HELD UNDER EARMARK AT THE BANK OF CANADA:

	Fine Oz.
Net increase, month of February, 1937	[illegible]
Net increase, eleven months ended February, 1937	1,221,118 285

STATEMENT OF EXPORTS (CANADIAN PRODUCE) FROM CANADA

to

BRITISH AND FOREIGN COUNTRIES [illegible] FURS, TEXTILES AND TEXTILE PRODUCTS [illegible] IN SUBSTANTIAL QUANTITIES

($000 OMITTED)

FISCAL YEAR	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL EXPORTS	$ 1,315,366	1,252,158	1,228,349	1,363,710	1,120,258	799,742	600,032	528,064	665,954	756,626	849,030
AGRICULTURAL and VEGETABLE PRODUCTS	$606,059	574,994	555,111	64[illegible]	384,636	292,280	204,398	302,370	205,805	226,232	242,[illegible]
ANIMALS and ANIMAL PRODUCTS	190,975	167,[illegible]92	160,945	15[illegible]	1[illegible]	8[illegible],715	52,799	54,[illegible]	7[illegible],151	8[illegible],648	1[illegible]
[illegible] PRODUCTS and PAPER	275,675	284,120	284,043	28[illegible]	289,567	23[illegible],604	175,470	120,837	14[illegible],142	16[illegible],953	16[illegible]
NON-FERROUS METAL PRODUCTS	97,476	80,839	90,840	11[illegible]78	154,119	95,652	92,760	96,[illegible]	160,375	191,[illegible]	21[illegible]
IRON AND ITS PRODUCTS	74,735	74,285	62,754	[illegible]	79,[illegible]	36,[illegible]	14,463	17,[illegible]	26,641	40,766	[illegible]
ALL OTHERS	67,436	70,828	69,[illegible]	[illegible]	80,[illegible]	58,[illegible]	43,142	3[illegible],390	46,840	[illegible]	[illegible]
UNITED KINGDOM	$508,238	446,873	41[illegible],691	4[illegible],730	281,746	219,246	174,044	184,361	288,583	290,[illegible]	[illegible]
IRISH FREE STATE	4,709	6,057	4,326	4,145	2,712	2,764	2,661	2,247	3,515	4,121	[illegible]
BRITISH INDIA	7,421	9,995	11,043	11,858	9,116	6,957	3,042	2,415	3,743	4,118	[illegible]
AUSTRALIA	15,411	18,966	14,189	1[illegible],470	16,323	6,789	3,388	7,313	12,139	10,385	[illegible]
NEW ZEALAND	16,562	13,539	11,367	1[illegible],358	19,166	12,688	3,724	3,609	4,460	7,343	[illegible]
BELGIUM	22,803	21,341	20,7[illegible]	2[illegible],301	21,695	14,952	14,026	14,491	12,533	11,780	[illegible]
CHINA	24,473	13,517	13,432	2[illegible],243	16,528	9,122	5,906	7,669	[illegible],396	4,451	[illegible]
CZECHOSLOVAKIA	128	677	1,488	1,704	479	252	178	112	72	39	51
EGYPT	1,340	1,494	1,798	2,846	1,029	761	178	-196	180	298	[illegible]
FRANCE	13,952	15,220	9,946	[illegible],131	1[illegible],507	1[illegible],286	17,954	12,75[illegible]	11,937	[illegible],842	7,[illegible]
GERMANY	30,734	[illegible],4[illegible]1	42,244	[illegible],789	25,344	12,942	10,405	8,357	10,568	4,474	[illegible]
ITALY	12,789	22,615	18,743	1[illegible],025	1[illegible],387	14,552	4,265	4,126	3,543	3,631	[illegible]
JAPAN	34,695	29,989	32,968	[illegible],100	[illegible],476	1[illegible],959	1[illegible],856	10,327	10,803	1[illegible],906	[illegible]
NETHERLANDS	23,477	26,374	35,538	[illegible],367	[illegible],944	10,478	1[illegible],602	16,458	12,6[illegible]	1[illegible],72	[illegible]
SWITZERLAND	1,219	594	498	404	1,197	362	280	312	276	622	765
UNITED STATES	474,987	466,423	478,145	499,613	513,050	349,661	257,770	197,425	210,073	204,721	[illegible]
total 16 COUNTRIES	$1,192,943	1,125,017	1,107,149	1,211,[illegible]	984,697	694,001	529,841	471,738	610,491	[illegible],487	[illegible]
OTHER COUNTRIES	122,414	124,141	121,200	152,326	135,561	105,742	70,151	56,326	55,463	65,199	71,[illegible]
BRITISH EMPIRE	$598,568	540,438	499,266	5[illegible],127	3[illegible],571	292,864	220,[illegible]	222,119	330,006	356,19[illegible]	39[illegible],311
FOREIGN COUNTRIES	716,782	711,720	729,383	827,583	740,687	506,879	379,972	305,945	326,948	39[illegible],427	449,719

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]	1926	1927	192[illegible]	1929	1930	1931	1932	1933	1934	1935	1936
[illegible]	$70,123	72,752	71,404	77,321	68,244	49,237	30,550	25,580	35,123	30,538	40,595
[illegible]	1	22	13	44	25	1	11	10	22	22	65
[illegible]	5,409	4,395	4,[illegible]	5,[illegible]75	5,[illegible]	3,[illegible]	2,488	1,821	2,841	3,105	3,213
[illegible]	[illegible]	506	[illegible]	[illegible]10	495	[illegible]	309	603	1,577	1,242	[illegible]
[illegible]	435	633	1,[illegible]	1,2[illegible]	660	394	318	362	1,036	921	1,601
[illegible]	979	1,602	1,[illegible]	1,[illegible]6	1,432	1,255	725	520	513	469	862
[illegible]	[illegible]	387	[illegible]	[illegible]36	368	685	705	511	471	476	[illegible]
[illegible]	444	398	7[illegible]3	89[illegible]	1,291	1,[illegible]34	[illegible],049	692	451	49[illegible]	[illegible]
[illegible]	24	2	8	9	34	1	195	269	594	941	[illegible]
[illegible]	9,202	12,6[illegible]4	12,[illegible]37	1[illegible],914	11,47[illegible]	7,340	4,416	1,993	2,079	[illegible],514	1,[illegible]
[illegible]	1,[illegible]51	3,101	4,0[illegible]	5,018	4,945	[illegible],[illegible]5	1,360	1,172	1,384	1,0[illegible]	[illegible]
[illegible]	917	1,[illegible]70	1,7[illegible]	1,748	3,208	2,140	1,991	1,096	775	707	[illegible]
[illegible]	6,1[illegible]	7,649	8,[illegible]	8,873	[illegible],153	[illegible],794	[illegible]	[illegible]	565	824	[illegible]
[illegible]	1,[illegible]	[illegible],463	2,5[illegible]	3,039	2,938	[illegible],056	[illegible],109	1,[illegible]86	1,949	1,008	1,205
[illegible]	[illegible],979	7,211	6,[illegible]	5,376	4,[illegible]07	[illegible],841	1,7[illegible]	1,079	994	652	[illegible]
[illegible]	79,135	[illegible],926	69,4[illegible]	81,890	71,998	48,[illegible]	30,344	32,475	28,854	30,542	[illegible]
Total - 16 Countries	1[illegible]3,4[illegible]	1[illegible],451	185,6[illegible]	204,625	18[illegible],304	129,1[illegible]	[illegible],029	[illegible],640	78,158	80,497	87,313
[illegible]	1,[illegible]10	1,1[illegible]	[illegible]	1,815	1,937	1,[illegible]	850	575	1,214	1,301	[illegible]
[illegible]	1[illegible],762	18[illegible],384	1[illegible],7[illegible]	[illegible],439	1[illegible],261	130,[illegible]	[illegible],979	61,215	79,372	81,798	89,814
[illegible]	76,792	78,611	[illegible],7[illegible]0	84,791	74,857	53,770	34,276	[illegible],465	40,825	41,962	[illegible],953
[illegible]	107,97[illegible]	104,97[illegible]	1[illegible],[illegible]85	121,[illegible]48	110,364	76,947	49,691	32,790	38,547	39,746	[illegible],861

IMPORTATION [illegible] FROM [illegible]

1926 to 1936

COMPARISON OF [illegible] BRITISH [illegible] FOREIGN COUNTRIES

FIBRE, FEX [illegible] and [illegible] PRODUCTS

(000 OMITTED)

FISCAL YEARS	1926	1927	[illegible]	[illegible]	1930	1931	1932	1933	1934	1935	1936
TOTAL IMPORTS	$ 184,762	185,884	[illegible],996	206,439	185,241	[illegible],717	83,879	[illegible]	79,37[illegible]	81,79[illegible]	[illegible],814
Non Dutiable Imports	67,318	56,473	[illegible],831	76,974	64,137	42,954	31,512	28,176	43,454	45,909	51,239
Dutiable Imports	117,444	127,111	[illegible],165	130,465	121,104	87,763	52,367	33,039	35,918	35,7[illegible]9	30,575
Duties Collected	27,196	30,234	[illegible],365	[illegible]	[illegible]	[illegible],491	18,827	11,134	11,641	11,705	11,890
% of Duties Collected to Dutiable Imports	23.2	23.8	23.9	24.5	25.0	27.8	36.0	33.7	32.4	31.8	38.8
UNITED KINGDOM	$ 80,164	72,753	[illegible],464	77,021	68,243	[illegible],327	30,350	35,381	35,128	34,538	40,596
Non Dutiable Imports	9,803	10,167	[illegible],721	15,576	13,219	[illegible],15[illegible]	[illegible],918	6,900	12,998	12,619	15,210
Dutiable Imports	60,[illegible]61	62,585	59,743	61,445	[illegible],026	[illegible],[illegible]	24,632	18,691	22,125	23,919	25,386
Duties Collected	12,066	12,749	[illegible]	12,455	[illegible],194	[illegible]	7,714	[illegible],562	6,418	7,[illegible]01	7,165
% of Duties Collected to Dutiable Imports	20.0	20.4	20.2	20.3	20.5	[illegible]	31.3	29.8	29.0	29.3	28.2
OTHER BRITISH COUNTRIES	$ 6,628	5,[illegible]	6,466	7,770	6,613	4,563	3,732	[illegible],884	5,701	5,514	7,389
Non Dutiable Imports	1,306	1,608	2,140	7,410	6,224	4,[illegible]	3,606	2,726	5,477	5,262	7,013
Dutiable Imports	[illegible],322	4,354	4,326	360	389	271	122	108	224	252	256
Duties Collected	424	[illegible]	371	76	79	6[illegible]	44	39	68	88	84
% of Duties Collected to Dutiable Imports	8.0	8.4	8.6	22.0	20.4	22.9	35.7	36.5	15.9	34.9	32.9
UNITED STATES	$ 79,015	66,926	69,431	81,890	71,998	48,245	30,944	22,479	28,554	3[illegible],562	32,094
Non Dutiable Imports	52,765	40,[illegible]	41,608	4[illegible],541	39,213	25,547	18,367	16,129	22,292	23,978	25,117
Dutiable Imports	[illegible]	[illegible]	[illegible]	[illegible],349	32,[illegible]	22,698	12,577	6,350	6,262	6,584	6,977
Duties Collected	[illegible]	[illegible]	8,169	9,913	9,[illegible]	7,729	5,354	2,540	2,498	2,575	2,626
% of Duties Collected to Dutiable Imports	29.	[illegible]	29.3	29.7	30.2	34.1	40.2	40.0	39.9	39.1	37.6
OTHER FOREIGN COUNTRIES	$ [illegible],865	[illegible]	39,845	39,758	38,387	[illegible] 8,702	18,657	10,271	9,994	9,184	9,766
Non Dutiable Imports	3,444	[illegible]	4,362	4,547	3,381	3,963	3,621	2,371	2,687	3,150	3,809
Dutiable Imports	35,421	[illegible]	[illegible]	[illegible]	34,[illegible]	24,739	[illegible],[illegible]6	7,900	7,307	[illegible],034	5,957
Duties Collected	6,9[illegible]	[illegible]	9,737	9,545	9,[illegible]	7.484	6,015	2,[illegible]3	2,638	2,941	2,914
% of Duties Collected to Dutiable Imports	27.2	[illegible]	27.6	27.1	27.5	30.3	40.0	37.9	36.1	33.8	33.8

IMPORTS IN CONSUMPTION, [illegible]

1926 to 1936

COMPARISON OF THE [illegible] THE [illegible] INDUSTRY

FIBRES, TEXTILES and TEXTILE PRODUCTS

FISCAL YEARS	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL IMPORTS	$ 184,762	183,584	186,996	2[illegible],439	165,241	130,717	[illegible],879	61,215	79,372	81,798	89,814
Cotton and its products	$ 6[illegible],475	54,149	58,[illegible]	[illegible],394	54,965	25,174	23,94[illegible]	19,845	25,610	33,514	33,572
Flax, Hemp and Jute	16,887	14,256	15,124	1[illegible],743	14,717	10,581	7,[illegible]1	5,845	7,296	7,811	8,422
Silk and its products	25,941	[illegible],977	35,9[illegible]	[illegible],514	27,367	1[illegible],885	12,304	7,[illegible]	7,[illegible]	8,215	8,066
Wool and its products	46,036	[illegible],76	4[illegible],8[illegible]	54,438	46,544	[illegible],539	19,[illegible]8	14,[illegible]15	21,921	20,[illegible]01	24,461
Artificial Silk and its products	5,159	6,302	7,8[illegible]	11,876	13,419	11,521	5,045	2,447	3,[illegible]03	2,141	1,945
Other fibres and their products	11,459	9,71[illegible]	[illegible]	[illegible],796	6,762	4,720	3,654	3,792	3,787	2,981	4,382
Mixed Textile Products	17,294	18,505	19,56[illegible]	21,487	22,567	1[illegible],216	11,065	7,140	7,171	8,134	8,964
TOTAL NON DUTIABLE IMPORTS	$ 67,318	56,473	59,8[illegible]	76,074	64,137	42,954	31,511	28,176	43,454	46,[illegible]	51,239
Cotton and its products	$ 32,497	25,744	2[illegible]	[illegible],085	25,945	14,997	9,949	9,489	16,358	20,715	20,033
Flax,hemp and jute	4,750	2,895	[illegible]	8,351	7,188	4,[illegible]85	3,128	3,152	5,516	5,859	6,[illegible]38
Silk and its products	3,703	4,299	[illegible]	6,715	[illegible],949	6,815	6,380	4,[illegible]	4,616	3,941	[illegible],192
Wool and its products	9,955	10,570	[illegible]	12,325	1[illegible],704	7,499	5,168	4,991	9,764	7,816	11,227
Artificial Silk and its products	-	-	106	-	-	-	-	-	-	-22	-[illegible]
Other fibres and their products	11,[illegible]03	9,439	[illegible]	9,[illegible]54	6,170	[illegible],563	3,559	3,706	3,686	2,[illegible]38	4,263
Mixed Textile Products	5,109	5,526	[illegible]	5,[illegible]46	6,492	4,785	3,977	2,[illegible]4	3,314	3,817	4,248
TOTAL DUTIABLE IMPORTS	$ 117,444	127,111	12[illegible],1[illegible]	1[illegible],365	121,104	87,763	52,368	[illegible],039	35,918	34,789	38,575
Cotton and its products	$ 29,978	30,405	3[illegible],1[illegible]	31,309	29,322	20,268	1[illegible],993	10,356	12,052	12,799	13,[illegible]39
Flax,hemp and jute	12,137	11,361	11,[illegible]	7,392	7,[illegible]9	6,178	4,493	2,693	1,740	1,952	[illegible],184
Silk and its products	21,838	22,778	[illegible]	[illegible],[illegible]1	1[illegible],418	12,[illegible]70	6,324	[illegible],977	2,969	2,974	[illegible],[illegible]4
Wool and its products	36,091	4[illegible],[illegible]6	[illegible]	4[illegible],[illegible]02	3[illegible],340	26,139	14,4[illegible]	9,724	12,157	12,485	13,[illegible]34
Artificial Silk and its products	5,159	6,302	7,[illegible]	11,876	13,419	11,521	5,045	2,447	3,[illegible]03	2,119	1,910
Other fibres and their products	156	28[illegible]	[illegible]	[illegible]4[illegible]	[illegible]	157	9[illegible]	86	101	143	119
Mixed Textile Products	12,095	12,979	14,[illegible]9	1[illegible],841	1[illegible],185	11,431	7,988	4,756	3,857	4,317	4,716
TOTAL DUTIES COLLECTED	$ 27,196	30,236	3[illegible],3[illegible]	[illegible]1,989	30,237	[illegible]4,401	18,827	11,134	11,621	11,705	11,890
Cotton and its products	$ 7,133	7,404	[illegible],[illegible]1	6,934	6,548	5,104	4,326	2,994	3,219	3,537	3,481
Flax,hemp and jute	1,407	1,438	1,[illegible]7	1,5[illegible]7	1,5[illegible]	1,429	1,160	726	500	566	518
Silk and its products	6,126	7,246	[illegible]	6,582	5,[illegible]	3,867	2,355	1,112	1,039	1,[illegible]1	867
Wool and its products	8,436	9,464	[illegible]	9,779	8,7[illegible]	7,[illegible]	5,980	3,707	4,280	4,516	4,661
Artificial Silk and its products	971	1,389	1,[illegible]	[illegible],862	3,440	3,660	2,721	1,226	1,440	995	944
Other fibres and their products	34	35	76	97	136	32	25	20	23	30	24
Mixed Textile Products	3,089	3,311	[illegible],702	4,207	4,057	3,079	2,259	1,348	1,140	1,229	1,374

IMPORT [illegible] IN [illegible] ACCOUNTS

([illegible] TED)

FISCAL YEAR	1926	1927	1928	19[illegible]	1930	1931	1932	1933	1934	1935	1936
TOTAL IMPORTS	$ 62,475	54,149	58,332	6[illegible]	54,065	35,174	23,942	19,845	28,610	33,514	33,572
Non Dutiable Imports	32,497	23,744	28,142	[illegible]	25,045	14,907	9,949	9,489	16,558	20,715	20,033
Dutiable Imports	29,978	30,405	30,190	[illegible]	[illegible]	[illegible]	13,993	10,356	12,052	12,799	13,539
Duties Collected	7,133	7,404	7,301	[illegible]	6,53[illegible]	5,104	4,325	2,994	3,219	3,337	3,481
% of duties Collected to Dutiable Imports	2[illegible].8	24.4	24.2	[illegible]	22.5	25.2	30.9	28.9	26.7	26.1	25.7
UNITED KINGDOM	$ 16,129	15,134	13,796	[illegible]	11,844	8,419	6,391	6,211	8,374	10,246	10,795
Non Dutiable Imports	845	735	647	[illegible]	776	632	59[illegible]	886	[illegible]	2,170	2,228
Dutiable Imports	15,284	14,3[illegible]	[illegible]	[illegible]	11,068	7,787	5,79[illegible]	5,325	6,950	8,076	8,567
Duties Collected	2,861	[illegible]	2,438	[illegible]	1,866	1,434	1,359	1,207	1,513	1,779	1,854
% of Duties Collected to Dutiable Imports	18.7	[illegible]	18.5	18.9	16.9	18.4	23.6	22.7	21.[illegible]	22.0	21.6
OTHER BRITISH COUNTRIES	$ 39	58	42	38	28	17	14	6	13	18	61
Non Dutiable Imports	-	5	-	10	10	3	4	-	2	10	52
Dutiable Imports	39	53	42	28	18	14	10	6	11	8	9
Duties Collected	11	15	[illegible]	7	5	4	3	2	4	3	3
% of Duties Collected to Dutiable Imports	27.6	[illegible].4	2[illegible].9	25.1	25.8	29.7	[illegible]	32.6	31.7	[illegible]9.0	27.0
UNITED STATES	$ 43,599	[illegible]	[illegible]	[illegible],267	[illegible],514	22,380	14,706	1[illegible],387	17,538	20,415	19,986
Non Dutiable Imports	31,519	[illegible]	[illegible]	[illegible],076	24,21[illegible]	14,271	[illegible],151	8,323	14,536	17,583	16,998
Dutiable Imports	11,980	[illegible]	[illegible]	[illegible],191	14,396	[illegible]	[illegible]	[illegible],064	3,002	2,8[illegible]	2,988
Duties Collected	3,57[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,768	2,127	1,155	1,078	1,004	[illegible],031
% of Duties Collected to Dutiable Imports	29.8	[illegible].9	[illegible]	26.2	26.4	[illegible]	38.3	37.8	35.9	35.5	34.5
OTHER FOREIGN COUNTRIES	$ 2,708	[illegible],431	[illegible]	3,372	3,579	[illegible]	2,831	[illegible],241	2,685	[illegible],836	1,730
Non Dutiable Imports	33	7	1	34	39	1	196	[illegible]70	596	952	755
Dutiable Imports	2,675	[illegible]	[illegible]	[illegible]	[illegible]	3,457	[illegible],635	1,971	2,089	1,883	1,975
Duties Collected	[illegible]	[illegible]	[illegible]	[illegible]	88[illegible]	[illegible]	837	[illegible]30	624	551	[illegible]93
% of Duties Collected to Dutiable Imports	25.7	26.6	[illegible]	34.3	24.4	[illegible].8	[illegible]1.8	32.0	[illegible]9.9	29.[illegible]	[illegible]

COMPOSITION [illegible] TEXTILE EXPORT

COTTON AND [illegible] UNITS

(00 [illegible])

FISCAL YEARS		1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL	$	32,497	23,744	2[illegible],[illegible]2	34,085	29,043	14,907	9,949	9,489	16,558	20,715	20,083
Raw Cotton, linters and pulp	$	29,462	20,935	2[illegible],[illegible]89	29,234	22,367	12,493	8,117	7,722	14,589	18,804	17,815
	pounds	135,574	149,744	148,[illegible]24	152,529	127,199	107,670	102,012	102,59[illegible]	141,243	145,886	145,347
Mercerized, 40's & finer	$	2,580	2,236	[illegible],[illegible]36	2,048	2,392	1,981	1,387	1,216	381	354	390
	pounds	2,732	2,783	[illegible],[illegible]30	2,561	2,213	2,535	1,960	1,938	483	461	483
40's & finer, for mercerizing	$	-	-	-	-	-	-	-	93	797	705	704
	pounds	-	-	-	-	-	-	-	174	1,497	1,328	1,211
40's & finer, singles, not mercerized	$	-	-	-	643	472	3[illegible]0	314	376	499	604	582
	pounds	-	-	-	796	638	499	7[illegible]0	868	1,18[illegible]	1,382	1,356
Other yarns	$	53	141	66	14	40	17	14	9	26	27	32
	pounds	67	178	84	9	27	16	10	9	19	19	25
Bookbinding cloth	$	255	278	197	-	-	-	-	-	-	-	-
Seamless cotton duck, of a class or kind not made in Canada, for manufacture of hose pipe	$	1[illegible]3	137	98	130	147	105	105	29	-	-	-
Fabrics composed of yarns 100's & finer	$	-	-	-	-	-	-	-	7	85	340	425
Fabrics, manufacture of typewriter ribbons	$	-	-	-	-	-	-	-	18	49	44	45
All Others	$	14	17	16	16	15	11	12	19	32	32	40
UNITED KINGDOM	$	845	755	647	965	776	632	598	886	1,424	2,170	2,228
Raw Cotton, linters and pulp	$	4	1	11	3	73	1[illegible]	39	9	3	69	17
Mercerized, 40's & finer	$	775	668	5[illegible]1	302	187	126	229	434	381	354	380
40's & finer, for mercerizing	$	-	-	-	-	-	-	-	25	297	705	704
40's & finer, singles, not mercerized	$	-	-	-	643	472	3[illegible]0	314	376	499	604	582
Other yarns	$	1	1	2	14	40	17	14	9	26	27	22
Bookbinding cloth	$	61	69	48	-	-	-	-	-	-	-	-
Fabrics, yarns 100's & finer	$	-	-	-	-	-	-	-	7	85	340	425
Fabrics, for typewriter ribbon	$	-	-	-	-	-	-	-	18	49	44	45
All Others	$	4	2	2	3	4	1	2	7	24	27	33
OTHER BRITISH COUNTRIES	$	-	5	-	10	10	2	4	-	2	10	52
Raw Cotton, linters and pulp	$	-	5	-	6	10	3	4	-	2	10	52
Mercerized, 40's & finer	$	-	-	-	4	-	-	-	-	-	-	-
UNITED STATES	$	31,[illegible]19	22,937	27,494	3[illegible],[illegible]76	24,218	14,271	9,151	8,333	14,536	17,583	16,998
Raw Cotton, linters and pulp	$	29,425	20,925	2[illegible],[illegible]16	29,1[illegible]	22,247	12,302	7,[illegible]0	7,445	14,[illegible]9	17,576	16,992
Mercerized, 40's & finer		1,805	1,674	1,[illegible]44	[illegible]	1,815	1,855	1,158	722	-	-	-
40's finer, for mercerizing	$	-	-	-	-	-	-	-	67	440	-	-
Other yarns	$	52	140	64	-	-	-	-	-	-	-	-
Bookbinding cloth	$	194	207	157	-	-	-	-	-	-	-	-
Seamless duck	$	1[illegible]3	137	98	130	147	105	105	29	-	-	-
All Others	$	10	14	13	1[illegible]	9	9	8	[illegible]	6	7	6
OTHER FOREIGN COUNTRIES	$	33	7	1	34	39	1	195	270	596	952	[illegible]
Raw Cotton, linters and pulp	$	33	4	-	33	37	-	194	268	594	949	[illegible]
All Others	$	-	3	1	1	2	1	2	2	2	3	1

DUTIABLE IMPORTS

COTTON and LINEN PRODUCT

(000 OMITTED)

FISCAL YEAR		1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL COTTON AND LINEN PRODUCTS	$	29,978	30,405	30,190	31,209	29,022	20,267	13,993	10,356	12,052	12,799	13,539
Cotton yarn, thread and Cordage	$	1,766	1,749	1,945	1,825	1,597	1,265	800	719	900	832	936
(a) Yarn, knitting, hosiery yarn or other cotton yarns dyed or not, n.o.p.	$	180	200	327	-	-	-	-	-	-	-	-
For Manufacture of tapes, braids		-	-	-	123	99	-	-	-	-	-	-
Rovings, yarns and warps, singles, n.o.p.		-	-	173	210	229	276	13	30	41	36	37
Rovings, yarns and warps, singles, for manufacture of knitted goods		-	-	-	-	-	-	94	74	147	122	157
TOTAL (a)	$	180	200	500	333	328	276	107	104	188	158	194
(b) Cotton sewing thread yarn, and crochet, knitting, darning and embroidery yarn, in banks for manufacturing or spooling	$	856	627	595	655	587	447	362	325	375	293	353
Other Thread		239	274	295	-	-	-	-	-	-	-	-
Roving yarns and warps, including threads, n.o.p.		-	-	-	463	336	278	190	140	161	215	229
TOTAL (b)	$	1,095	901	890	1,118	923	725	552	465	536	508	582
(c) Mercerized 40' and finer	$	-	-	179	-	-	-	-	76	77	38	37
Crochet and knitting cotton, cords & twine and sewing thread on spools		491	648	376	338	283	243	131	71	91	93	84
All Others		-	-	-	36	63	21	10	3	8	35	39
TOTAL (c)	$	491	648	555	374	346	264	141	150	176	166	160
COTTON FABRICS	$	19,049	18,970	17,484	19,362	17,413	11,543	8,301	5,997	7,477	7,715	7,924
Not bleached, n.o.p.	$	2,051	2,823	2,603	4,905	4,369	2,402	1,236	988	1,673	1,566	1,398
Bleached, n.o.p.		1,649	1,906	1,579	1,840	1,[illegible]	1,[illegible]	1,[illegible]	842	1,101	1,328	929
Piece Dyed)		9,319	9,637	7,942	4,774	3,971	2,739	2,528	1,877	2,183	2,380	2,663
Yarn Dyed)					2,949	1,692	[illegible]	[illegible]	273	416	494	659
Printed		4,872	3,896	2,359	2,140	1,670	967	445	273	416	494	659
Velveteens		-	143	1,172	2,495	[illegible]	2,215	2,376	1,518	1,576	1,586	1,489
Velveteens and Corduroys		-	-	-	-	-	-	-	-	-	-	-
Other		2,139	2,104	1,879	1,549	1,173	691	450	381	405	456	527
					719	639	356	223	116	122	208	259
Lace and Embroidery	$	2,583	2,430	2,272	1,473	1,606	1,088	568	563	685	699	768
Gloves		-	-	-	-	-	642	605	487	375	665	663
Socks and Stockings		876	1,[illegible]	872	721	486	424	37	17	9	8	3
Clothing, n.o.p.		1,[illegible]	1,178	1,179	1,382	1,512	1,092	736	333	315	376	473
Blankets		178	354	421	342	342	232	6	2	2	4	6
Handkerchiefs		1,[illegible]	1,492	1,386	1,096	1,193	834	565	569	477	513	529
Sheets and pillow cases		259	300	359	-	-	-	-	-	-	-	-
Sheets and pillow cases, plain		-	-	-	395	445	335	288	214	183	245	450
Towels		765	824	818	-	-	-	-	-	-	-	-
Towels, not coloured		1,[illegible]	4,[illegible]	3,454	13	197	241	345	256	274	303	384
All Others					4,061	4,121	[illegible]	1,642	1,191	1,151	1,443	1,236

DUTIABLE IMPORTS

COTTON and ITS PRODUCTS

(000 OMITTED)

FISCAL YEARS	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
UNITED KINGDOM	$ 15,284	14,399	13,149	12,652	11,068	7,787	5,793	5,325	6,950	8,076	8,567
Cotton yarn, thread & Cordage	$ 870	662	768	592	592	534	394	424	572	572	627
(a)	$ 50	50	135	65	120	134	53	81	155	148	180
(b)	698	529	491	487	437	393	312	325	395	397	432
(c)	122	83	82	40	35	27	29	18	22	27	15
FABRICS	$ 9,573	8,086	8,350	8,384	6,661	4,568	3,653	3,339	4,742	5,357	5,438
Not bleached, n.o.p.	$ 743	623	757	886	634	317	345	282	337	931	811
Bleached, n.o.p.	773	722	800	1,013	1,082	737	575	525	705	706	683
Piece Dyed)				2,562	2,121	1,370	1,141	1,129	1,451	1,646	1,750
)	5,695	5,374	3,949								
Yarn Dyed)				830	921	214	147	105	255	288	395
Printed	1,128	1,008	1,147	1,677	1,354	1,189	1,057	989	1,077	1,184	1,106
Velvetteens	468	641	711	-	-	-	-	-	-	-	-
Velveteens and corduroys	-	-	-	502	704	528	249	379	348	412	461
Other	1,023	872	686	314	245	143	121	81	98	180	233
Lace and embroidery	$ 1,382	1,209	1,142	745	692	512	289	205	361	445	577
Gloves	-	-	-	-	-	37	32	19	17	19	26
Socks and Stockings	60	58	49	20	21	32	17	7	6	5	2
Clothing, n.o.p.	302	298	318	401	348	224	163	113	114	144	195
Blankets	25	43	43	18	27	25	1	-	1	2	5
Handkerchiefs	871	968	920	745	613	562	358	366	331	407	460
Sheets and pillow cases	231	289	309	-	-	-	-	-	-	-	-
Sheets and pillow cases, plain	-	-	-	371	429	308	257	149	128	169	153
Towels	535	575	486	-	-	-	-	-	-	-	-
Towels, not coloured	788	1,038	7	58	43	198	208	197	234	240	306
All Others	1,486	1,699	1,035	1,613	1,336	857	462	326	437	675	778
OTHER BRITISH POSSESSIONS	$ 39	53	42	28	18	14	10	6	11	8	9
UNITED STATES	$ 17,980	12,529	13,175	15,191	14,396	9,109	5,558	3,054	3,008	2,532	2,988
Cotton yarn, thread & Cordage	$ 691	780	975	1,037	861	605	339	254	250	201	246
(a)	$ 127	145	298	288	208	149	53	22	53	10	14
(b)	395	366	590	600	474	317	235	134	135	101	142
(c)	169	268	286	159	169	156	52	98	114	90	90
FABRICS	$ 6,928	7,447	7,949	9,953	9,405	5,858	3,569	2,399	1,996	1,799	1,833
Not bleached	$ 1,358	1,194	1,217	4,061	3,718	1,682	653	695	621	358	382
Bleached, n.o.p.	853	748	725	771	711	582	436	377	265	252	217
Piece Dyed)				1,338	1,402	975	832	456	390	421	354
)	2,696	3,371	3,021								
Yarn Dyed)				671	211	382	125	98	79	73	132
Printed	695	830	1,088	1,621	2,209	1,647	1,152	495	408	361	311
Velvetteens	76	82	167	-	-	-	-	-	-	-	-
Velveteens and Corduroys	-	-	-	402	282	175	149	50	36	32	35
Other	1,092	1,230	1,181	397	382	21	12	36	25	25	4
Lace and embroidery	468	431	343	263	365	251	147	22	22	27	28
Gloves	-	-	-	-	-	53	7	5	2	2	2
Socks and Stockings	783	894	765	525	404	180	4	-	-	-	-
Clothing, n.o.p.	594	501	581	751	900	684	469	148	150	175	214
Blankets	140	177	286	219	178	99	3	1	1	2	1
Handkerchiefs	11	16	22	12	9	6	9	2	2	2	9
Sheets and pillow cases	18	24	37	-	-	-	-	-	-	-	-
Sheets and pillow cases, plain	-	-	-	21	13	19	7	5	5	5	5
Towels	238	232	295	-	-	-	-	-	-	-	-
Towels, not coloured	2,738	1,938	-	71	51	134	119	42	35	44	69
All others	8,190	1,294	1,884	2,350	2,210	1,230	782	424	800	574	560
OTHER FOREIGN COUNTRIES	$ 2,375	3,444	3,824	3,338	3,242	3,357	2,635	1,971	1,949	1,453	1,275
Cotton yarn, thread & Cordage	$ 205	307	204	206	154	136	67	39	48	59	65
FABRICS	$ 685	1,009	1,480	1,335	1,347	1,117	979	559	737	359	553
Not bleached	$ -	6	29	18	17	23	9	8	15	7	5
Bleached	43	36	54	56	58	44	48	39	155	86	30
Piece Dyed)				384	446	394	529	315	362	313	379
)	524	898	971								
Yarn Dyed)				339	398	371	173	72	88	67	132
Printed	47	58	104	187	184	159	167	84	94	71	72
Velvetteens	-	-	314	-	-	-	-	-	-	-	-
Velveteens and corduroys	-	-	-	345	237	121	52	42	27	17	35
Other	11	8	5	6	5	5	1	1	-	-	2
Lace and embroidery	$ 718	673	717	459	544	522	349	126	298	204	147
Gloves	-	-	-	-	-	352	566	460	384	644	689
Socks and Stockings	25	49	49	164	224	239	16	10	5	5	1
Clothing, n.o.p.	195	279	278	239	249	194	103	72	51	57	64
Blankets	13	34	92	116	137	108	2	1	-	-	-
Handkerchiefs	349	387	443	341	371	266	198	211	144	185	130
Sheets and pillow cases	10	18	11	-	-	-	-	-	-	-	-
Sheets and pillow cases, plain	-	-	-	3	3	8	44	42	40	71	98
Towels	11	18	27	-	-	-	-	-	-	-	-
Towels, not coloured	-	-	-	6	3	9	18	11	3	3	7
All Others	664	669	523	480	508	378	391	370	209	176	189
BELGIUM	$ 141	254	399	342	376	281	236	181	254	342	424
FRANCE	1,046	1,406	1,394	826	726	571	413	239	341	269	201
GERMANY	278	345	487	501	574	741	524	360	432	509	481
JAPAN	102	262	413	298	271	304	113	78	36	43	52
SWITZERLAND	666	633	671	696	679	541	473	486	527	276	171

IMPORTS OF FLAX, HEMP and JUTE

(000 OMITTED)

FISCAL YEAR	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL IMPORTS $	16,887	14,256	15,134	15,743	14,717	10,561	7,[illegible]	5,845	7,896	7,811	8,422
Non Dutiable Imports	4,750	3,895	3,679	8,351	7,186	4,383	3,178	3,152	5,516	5,839	6,238
Dutiable Imports	12,137	11,361	11,45[illegible]	7,392	7,529	6,178	4,493	2,693	1,780	1,952	2,184
Duties Collected	1,407	1,436	1,517	1,527	1,629	1,429	1,160	726	5[illegible]	566	618
% of Duties Collected to Dutiable Imports	11.6	12.7	13.2	20.7	21.6	23.1	25.8	27.0	28.1	29.0	28.3
UNITED KINGDOM $	6,025	6,006	6,655	7,050	6,612	4,631	3,301	2,818	3,542	3,754	4,067
Non Dutiable Imports	1,025	853	1,402	2,436	1,760	894	649	1,328	2,816	2,905	3,210
Dutiable Imports	5,000	5,153	5,253	4,614	4,852	3,737	2,652	1,490	726	849	857
Duties Collected	712	773	81[illegible]	831	889	714	581	3[illegible]5	170	215	209
% of Duties Collected to Dutiable Imports	14.2	15.0	15.4	18.0	18.3	19.1	21.9	22.5	27.2	25.3	24.4
OTHER BRITISH COUNTRIES $	5,252	4,125	4,724	5,670	5,064	3,293	2,403	1,753	2,669	2,822	2,911
Non Dutiable Imports	53	54	721	5,547	4,915	3,196	2,372	1,720	2,583	2,782	2,861
Dutiable Imports	5,199	4,071	4,13[illegible]	122	149	97	31	33	86	40	50
Duties Collected	393	314	3[illegible]	17	20	15	5	5	13	6	8
% of Duties Collected to Dutiable Imports	7.7	8.9	9.8	14.2	13.6	15.3	17.2	16.6	15.3	16.1	16.0
UNITED STATES $	5,076	3,316	2,75[illegible]	1,865	2,092	1,692	894	455	423	517	510
Non Dutiable Imports	3,529	1,653	1,42[illegible]	345	475	273	147	83	73	123	98
Dutiable Imports	1,547	1,663	1,33[illegible]	1,520	1,617	1,419	747	372	350	39[illegible]	412
Duties Collected	213	231	1[illegible]	362	461	434	246	127	116	129	133
% of Duties Collected to Dutiable Imports	13.8	13.9	14.[illegible]	23.8	28.7	30.3	33.0	34.1	33.2	32.8	32.3
OTHER FOREIGN COUNTRIES $	534	809	[illegible]	1,158	959	945	1,073	819	662	718	934
Non Dutiable Imports	143	335	15[illegible]	23	38	20	10	[illegible]	[illegible]	[illegible]	69
Dutiable Imports	391	474	7[illegible]	1,135	921	925	1,063	798	618	669	865
Duties Collected	88	130	196	317	259	266	327	259	201	214	[illegible]
% of Duties Collected to Dutiable Imports	18.4	25.2	26.6	27.9	28.0	28.8	30.8	32.5	32.5	32.5	31.0

[illegible]

[illegible] and Jute Products

(000 omitted)

FISCAL YEAR		1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL IMPORTS	$	4,750	2,891	[illegible],679	8,351	7,188	4,383	3,178	3,152	5,516	[illegible],859	[illegible]
Raw Flax, Hemp and Jute	Value	3,438	1,701	[illegible],881	401	537	305	166	124	144	[illegible]	[illegible]
	Cwt.	305	157	1,1[illegible]	[illegible]	71	50	34	27	[illegible]	[illegible]	[illegible]
Yarns and Threads	Value	757	569	6[illegible]0	[illegible]4	448	236	175	221	505	[illegible]	711
	Pounds	4,364	3,9[illegible]	[illegible],269	1,[illegible]18	2,[illegible]87	1,467	1,228	1,125	2,290	[illegible],842	[illegible]
Jute Fabrics	Value	535	[illegible]	[illegible],749	7,916	6,[illegible]	3,942	2,837	2,071	2,980	[illegible],15	[illegible]
	Yards	6,178	[illegible],46	[illegible],1[illegible]	9[illegible],[illegible]71	9[illegible],776	82,940	69,255	59,872	70,[illegible]2	74,[illegible]10	79,[illegible]
Linen Goods	Value	-	-	-	-	-	-	-	736	1,[illegible]	1,[illegible]	[illegible]
	Pounds	-	-	-	-	-	-	-	818	2,19[illegible]	2,[illegible]	[illegible]
UNITED KINGDOM	$	1,325	[illegible]	[illegible],405	[illegible],156	1,760	894	649	1,328	2,916	2,[illegible]	[illegible]
Raw Flax, Hemp and Jute		26	24	14	12	7	7	5	9	11	14	[illegible]
Yarns and Threads		534	429	[illegible]	[illegible]	[illegible]	[illegible]	1[illegible]	[illegible]	505	182	711
Jute Fabrics		465	[illegible]	964	3,09[illegible]	1,[illegible]	651	469	362	416	451	[illegible]
Linen Goods	$	-	-	-	-	-	-	-	736	1,[illegible]	1,[illegible]	[illegible]
OTHER BRITISH COUNTRIES	$	53	54	701	3,547	4,[illegible]15	3,196	2,372	1,720	2,583	2,782	2,861
Raw Flax, Hemp and Jute		41	20	20	21	17	5	4	11	16	16	[illegible]
Yarns and Threads		2		-	-	-	-	-	-	-	-	-
Jute Fabrics		9	[illegible]	681	3,526	4,[illegible]98	3,191	2,368	1,709	2,567	2,764	[illegible]
Linen Goods	$	-	-	-	-	-	-	-	-	-	2	-
UNITED STATES	$	3,329	1,6[illegible]	1,4[illegible]3	345	17[illegible]	[illegible]7[illegible]	147	8[illegible]	7[illegible]	[illegible]	[illegible]
Raw Flax, Hemp and Jute		[illegible]	1,49[illegible]	1,2[illegible]6	2[illegible]	475	27[illegible]	147	8[illegible]	7[illegible]	[illegible]	-
Yarns and Threads	$	139	132	146	-	-	-	-	-	-	-	-
Jute Fabrics	$	35	27	82	-	-	-	-	-	-	-	-
OTHER FOREIGN COUNTRIES	$	143	[illegible]	1[illegible]	[illegible]	[illegible]	20	10	21	44	49	[illegible]
Raw Flax, Hemp and Jute	$	36	163	20	23	38	20	10	21	44	49	69
Yarns and Threads	$	81	107	81	-	-	-	-	-	-	-	-
Jute Fabrics	$	26	65	52	-	-	-	-	-	-	-	-

$	1,068	889	1,406	5,434	—	—	344	1,844	2,412
$	35	24	14	18	9	7	3	9	11
$	534	489	624	334	152	4[illegible]	172	921	304
$	445	400	964	2,090	1,305				
$	—	—	—	—	—				

DUTIABLE GOODS

FLAX, HEMP and JUTE
(000 omitted)

FISCAL YEARS	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL	$ 12,137	11,361	11,455	7,[illegible]	7,549	6,178	4,493	2,[illegible]	1,760	1,982	2,184
Jute Cloth	7,825	6,365	6,1[illegible]	[illegible]	294	181	94	47	102	46	55
Fabrics, Table Cloths, Handkerchiefs, Towels, etc.	3,186	3,611	3,860	[illegible]	3,367	2,721	2,601	1,461	611	787	811
All Others	1,126	1,385	1,457	[illegible]	3,868	3,236	1,798	1,195	1,067	1,168	1,318
UNITED KINGDOM	5,000	5,153	5,[illegible]	4,[illegible]4	4,852	3,737	2,652	1,490	226	849	857
Jute Cloth	1,479	1,150	1,092	[illegible]1	40	31	17	7	-	1	-
Fabrics, Table cloths, Handkerchiefs, Towels, etc.	2,908	3,357	3,263	2,685	3,079	2,423	1,885	1,016	361	456	437
All Others	613	646	898	[illegible]	1,7[illegible]	1,283	750	467	375	392	420
OTHER BRITISH COUNTRIES	5,199	4,071	4,132	[illegible]83	149	97	31	33	86	60	50
Jute Cloth	5,166	3,987	4,064	62	78	25	9	17	60	15	20
All Others	33	84	69	61	71	72	22	16	26	25	30
UNITED STATES	1,547	1,6[illegible]	1,330	1,530	1,607	1,429	747	372	380	394	418
Jute Cloth	1,088	1,1[illegible]	933	397	165	93	46	18	24	17	22
Bags or Sacks	304	2[illegible]	211	207	209	185	127	58	86	73	59
All Others	1[illegible]3	180	1[illegible]6	916	1,23[illegible]	1,161	574	296	270	304	331
OTHER FOREIGN COUNTRIES	391	4[illegible]	7[illegible]9	1,135	921	925	1,[illegible]63	798	618	669	645
Jute Cloth	92	[illegible]	[illegible]5	46	11	32	22	8	12	13	13
Carpets	13	[illegible]	7[illegible]	70	49	44	54	62	46	67	122
Fabrics, Table Cloths, Handkerchiefs, Towels, Etc.	234	[illegible]	56[illegible]	246	241	283	570	420	250	241	348
All Others	52	[illegible]	[illegible]	773	620	566	317	311	304	328	322

IMPORTS OF MILK AND ITS PRODUCTS

(000 OMITTED)

FISCAL YEAR	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL IMPORTS	$ 25,541	30,077	29,9[illegible]	29,614	27,967	18,885	12,[illegible]04	7,[illegible]30	7,585	6,915	8,066
Non Dutiable Imports	3,703	4,299	5,387	6,713	8,549	6,815	6,580	4,[illegible]53	4,616	3,941	5,192
Dutiable Imports	21,838	25,778	24,696	22,901	19,418	12,070	6,324	2,977	2,969	2,974	2,874
Duties Collected	6,126	7,206	[illegible]	6,582	5,580	3,867	2,355	1,112	1,029	1,031	887
% of Duties Collected to Dutiable Imports	28.1	28.0	[illegible]	28.7	29.3	32.0	37.2	37.4	34.7	34.7	30.9
UNITED KINGDOM	$ 2,507	2,446	2,[illegible]	1,616	1,329	786	384	238	278	329	416
Non Dutiable Imports	112	91	91	116	140	65	40	35	43	54	39
Dutiable Imports	2,395	2,355	2,[illegible]	1,500	1,189	721	344	203	235	275	377
Duties Collected	476	[illegible]	434	329	283	165	83	48	54	62	75
% of Duties Collected to Dutiable Imports	19.9	19.9	19.[illegible]	22.0	23.8	23.0	24.3	23.7	23.1	22.6	19.8
OTHER BRITISH COUNTRIES	$ 12	10	[illegible]	20	18	16	11	4	5	4	3
Non Dutiable Imports	-	-	-	-	3	6	-	-	-	-	-
Dutiable Imports	12	10	[illegible]	20	15	10	11	4	5	4	3
Duties Collected	4	3	5	7	5	4	7	2	2	2	1
% of Duties Collected to Dutiable Imports	35.0	33.[illegible]	[illegible]	32.0	34.8	37.9	58.5	39.1	39.5	42.8	36.3
UNITED STATES	$ 8,0[illegible]5	8,297	8,[illegible]04	10,700	11,925	9,488	7,570	5,066	5,371	4,991	6,123
Non Dutiable Imports	3,202	3,630	[illegible],94[illegible]	4,575	5,643	4,709	5,356	4,066	4,363	3,700	4,935
Dutiable Imports	4,823	4,667	4,[illegible]	6,125	6,280	4,779	2,314	1,000	1,008	1,291	1,188
Duties Collected	1,617	1,557	1,[illegible]	2,150	2,212	1,949	1,052	480	473	558	449
% of Duties Collected to Dutiable Imports	33.5	33.4	34.5	35.1	35.4	38.7	45.4	48.1	47.0	43.2	37.8
OTHER FOREIGN COUNTRIES	$ 14,997	19,324	19,061	17,278	14,697	8,595	4,939	2,522	1,931	1,591	1,524
Non Dutiable Imports	389	578	1,[illegible]	2,022	2,763	2,035	1,284	752	210	187	218
Dutiable Imports	14,608	18,746	17,[illegible]	15,256	1[illegible],934	6,560	3,655	1,770	1,721	1,404	1,306
Duties Collected	4,029	5,17[illegible]	4,[illegible]	4,396	3,170	1,848	1,21[illegible]	582	500	409	362
% of Duties Collected to Dutiable Imports	27.6	27.6	[illegible]	26.8	26.6	28.2	33.2	32.9	29.0	29.1	27.7

[illegible] SILK IMPORTS

Silk and Its Products

(000 omitted)

FISCAL YEAR		1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
ALL IMPORTS	$	3,703	4,299	5,287	[illegible]	8,549	6,815	6,580	4,853	4,616	5,941	5,192
Raw Silk	$	3,466	4,078	5,080	[illegible]	8,361	6,696	6,499	4,783	4,534	[illegible]	[illegible]
	Pounds	529	680	938	[illegible]	1,469	1,954	2,539	2,573	2,805	2,693	[illegible]
Yarns in the gum	$	194	178	155	114	139	65	40	33	42	54	39
	Pounds	51	43	45	8	58	26	14	10	15	22	15
Bolting cloth not made up	$	43	43	52	2	49	54	41	37	39	49	37
UNITED KINGDOM	$	112	91	91	116	140	65	40	35	43	54	39
Raw Silk	$	2	3	4	1	1	-	-	-	-	-	-
Yarns, in the gum	$	110	88	85	114	139	65	40	33	42	54	39
Bolting Cloth	$	-	-	4	1	-	-	-	2	1	-	-
OTHER BRITISH COUNTRIES												
Bolting Cloth	$	-	-	-	-	3	6	-	-	-	-	-
UNITED STATES	$	3,205	6,630	3,948	4,575	5,643	4,739	5,256	4,066	4,363	3,790	4,935
Raw Silk	$	3,093	3,643	3,864	4,528	5,600	4,665	5,224	4,036	4,32[illegible]	3,656	4,905
Yarns, in the gum	$	68	37	38	-	-	-	-	-	-	-	-
Bolting Cloth	$	41	40	46	47	43	43	32	30	[illegible]	45	30
OTHER FOREIGN COUNTRIES	$	382	378	1,240	1,022	2,761	2,034	1,284	752	310	187	218
Raw Silk	$		332	1,214	1,018	2,760	2,030	1,275	747	306	182	211
Yarns, in the gum	$	16	43	3	-	-	-	-	-	-	-	-
Bolting Cloth	$	2	3	2	4	3	4	9	5	4	4	7

DUTIABLE IMPORTS

SILK and ITS PRODUCTS

(000 OMITTED)

FISCAL YEAR	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL SILK AND ITS PRODUCTS $	21,858	25,778	24,676	22,901	19,418	12,070	6,324	2,977	2,969	2,974	2,874
Silk Cloth, not boiled or bleached	2,348	2,262	3,931	3,965	3,344	1,043	97	11	9	15	12
Silk Fabrics, for neckties	1,028	1,140	1,4[illegible]	1,582	1,509	1,181	1,010	733	763	790	875
Silk Fabrics, n.o.p.	12,021	13,409	11,[illegible]	8,706	6,170	4,494	1,854	491	444	431	402
Velvets	1,465	1,628	1,6[illegible]	1,866	1,597	855	797	551	664	647	578
Ribbons	1,113	1,373	9[illegible]	444	423	348	262	104	62	67	76
Socks and Stockings	6[illegible]	706	[illegible]	683	582	194	33	21	13	11	12
Clothing, silk, n.o.p.	2,368	3,043	3,[illegible]	4,[illegible]62	4,378	2,904	1,701	821	758	791	627
All Others	894	1,097	1,807	1,323	1,415	1,061	570	245	256	222	292
UNITED KINGDOM $	2,395	2,355	2,1[illegible]	1,600	1,169	721	344	203	235	275	377
Silk Fabrics, n.o.p.	827	657	[illegible]	297	264	158	54	24	38	44	40
Velvets	874	923	[illegible]	303	172	139	53	17	16	21	35
All Others	694	775	[illegible]10	9[illegible]	753	480	237	162	181	210	302
OTHER BRITISH COUNTRIES $	12	10	18	20	15	10	11	4	[illegible]	4	3
UNITED STATES $	4,823	4,667	4,656	6,125	6,290	4,779	2,314	1,000	1,098	1,291	1,188
Silk Fabrics, for neckties	641	672	371	319	242	240	156	118	144	130	199
Silk Fabrics, n.o.p.	1,989	1,766	1,710	2,028	1,872	1,741	752	222	199	179	167
Ribbons	27[illegible]	23[illegible]	141	127	131	103	83	3[illegible]	21	32	38
Socks and Stockings	6[illegible]	617	[illegible]37	581	495	125	16	13	7	5	8
Clothing, silk, n.o.p.	1,376	1,027	1,370	2,35[illegible]	2,716	1,970	1,015	501	513	514	361
All Others	258	328	487	713	824	600	292	112	124	381	415
OTHER FOREIGN COUNTRIES	$14,608	18,946	17,813	15,256	11,934	6,560	3,655	1,7[illegible]	1,721	1,404	1,306
Silk Cloth, not boiled or bleached	2,367	3,[illegible]	2,919	3,915	3,31[illegible]	1,042	95	11	8	15	12
Silk fabrics, for neckties	[illegible]	440	1,055	1,[illegible]2	1,254	922	832	587	603	576	616
Silk Fabrics, n.o.p.	9,[illegible]5	10,984	[illegible],360	6,[illegible]	4,034	2,621	1,048	246	207	238	195
Velvets	33	660	725	1,461	1,305	644	717	517	621	33[illegible]	244
Ribbons	[illegible]4	1,047	682	295	276	230	169	65	37	31	34
Clothing, Silk, n.o.p.	951	1,[illegible]6	1,540	1,489	1,281	732	563	239	162	172	134
All others	458	586	532	493	467	369	231	105	83	69	71
FRANCE $	4,200	5,950	5,084	4,315	3,661	2,190	1,398	747	861	587	467
JAPAN	5,353	6,381	7,058	6,134	4,613	2,307	887	139	130	146	123
SWITZERLAND	4,522	5,422	4,873	3,[illegible]1	1,913	839	369	199	166	123	139

IMPORTS OF WOOL AND ITS PRODUCTS

(000 OMITTED)

FISCAL YEARS	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL IMPORTS	46,036	50,576	48,833	54,428	46,644	33,638	19,598	14,315	21,981	20,301	24,461
Non Dutiable Imports	9,955	10,570	10,825	12,825	10,704	7,499	5,168	4,591	9,764	7,816	11,227
Dutiable Imports	36,081	40,006	38.008	40,603	35,940	26,139	14,430	9,724	12,157	12,485	13,234
Duties Collected	8,436	9,464	9,153	9,979	8,789	7,230	5,980	3,707	4,280	4,516	4,661
% of Duties Collected to Dutiable Imports	23.6	23.7	24.1	24.1	24.5	27.7	41.4	38.1	35.2	36.2	35.2
UNITED KINGDOM	36,305	39,140	37,364	41,115	35,040	25,320	14,710	11,856	18,084	16,875	19,785
Non Dutiable Imports	6,092	6,618	7,284	1[illegible],063	8,278	5,811	3,584	3,555	7,068	5,517	7,570
Dutiable Imports	30,213	32,522	29,580	31,052	26,762	19,509	11,126	8,301	11,016	11,358	12,215
Duties Collected	6,70[illegible]	7,272	6,623	6,[illegible]06	5,999	4,981	4,279	2,939	3,680	3,962	4,144
% of Duties Collected to Dutiable Imports	22.2	22.4	22.3	22.2	22.4	25.5	38.5	35.4	33.4	34.9	33.9
OTHER BRITISH COUNTRIES	1,197	1,532	1,472	1,881	1,357	1,103	1,229	1,054	2,782	2,451	3,768
Non Dutiable Imports	1,144	1,437	1,369	1,731	1,188	996	1,182	994	2,664	2,256	3,594
Dutiable Imports	53	95	103	150	169	107	47	60	118	195	174
Duties Collected	12	22	27	36	41	31	19	27	46	75	65
% of Duties Collected to Dutiable Imports	23.1	23.7	26.5	24.1	24.0	29.2	42.1	44.6	38.9	38.4	37.4
UNITED STATES	3,848	3,38[illegible]	2,676	3,601	3,021	1,904	847	286	259	261	271
Non Dutiable Imports	2,218	1,962	1,218	1,688	966	517	258	11	1	-	-
Dutiable Imports	1,630	1,428	1,458	1,913	2,055	1,387	589	255	258	261	271
Duties Collected	560	487	500	661	689	531	289	116	136	136	143
% of Duties Collected to Dutiable Imports	34.4	34.1	34.3	34.5	33.5	38.2	49.1	45.2	52.5	51.9	53.0
OTHER FOREIGN COUNTRIES	4,686	6,514	7,320	7,831	7,226	5,[illegible]	2,812	1,139	796	714	637
Non Dutiable Imports	501	55[illegible]	453	347	272	175	[illegible]	[illegible]	[illegible]	[illegible]	63
Dutiable Imports	4,185	5,961	6,887	7,48[illegible]	6,954	5,136	2,668	1,108	765	671	574
Duties Collected	1,162	1,683	2,[illegible]	2,176	2,060	1,647	1,391	625	418	343	309
% of Duties Collected to Dutiable Imports	27.8	28.2	29.2	29.1	29.6	32.9	52.1	[illegible]6.9	54.7	51.2	53.9

COMPOSITION OF DUTY FREE TEXTILE IMPORTS

WOOL AND ITS PRODUCTS

(000 omitted)

Fiscal Years	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL	9,955	10,570	[illegible]	1,825	10,704	7,499	5,166	1,591	9,764	7,816	11,[illegible]
Raw wool, noils and waste	6,125	5,902	5,[illegible]	6,998	4,467	3,189	2,380	1,912	4,225	2,176	[illegible]
Pounds	14,428	17,224	14,692	14,640	10,699	11,410	10,078	9,119	15,386	12,377	[illegible]
Tops	3,632	4,405	4,830	5,515	3,672	2,570	2,726	2,575	4,812	[illegible],796	5,817
Pounds	5,572	7,520	7,685	8,128	5,948	6,415	7,208	7,170	10,66[illegible]	8,[illegible]91	12,9[illegible]
Yarns	187	253	566	2,212	2,365	1,640	62	46	144	242	[illegible]
Pounds	146	205	446	1,845	2,079	1,914	119	88	270	496	50[illegible]
Fabrics, Italian Linings	-	-	-	-	-	-	-	23	65	67	61
Fabrics, in the grey - 4 oz.	-	-	-	-	-	-	-	127	499	517	534
Billiard Cloth	-	-	-	-	-	-	-	8	16	18	23
Other Cloth	1	-	-	-	-	-	-	-	-	-	5
UNITED KINGDOM	6,092	6,618	7,[illegible]	10,063	9,278	5,811	[illegible],584	[illegible]	7,066	5,517	7,570
Raw wool, noils & waste	2,748	2,645	3,124	2,946	2,429	1,926	1,406	1,190	2,294	1,[illegible]	2,[illegible]
Tops	3,182	3,716	4,105	4,905	3,254	2,245	2,056	2,161	4,050	[illegible],168	4,[illegible]
Yarns	160	257	[illegible]	[illegible],312	[illegible],365	1,640	62	46	144	242	[illegible]
Fabrics, Italian linings	-	-	-	-	-	-	-	23	65	67	61
Fabrics, in the grey, 4 oz.	-	-	-	-	-	-	-	127	499	517	[illegible]
Billiard Cloth	-	-	-	-	-	-	-	8	16	18	[illegible]
Other Cloth	1	-	-	-	-	-	-	-	-	-	[illegible]
OTHER BRITISH COUNTRIES	1,144	1,437	1,[illegible]69	1,751	1,188	996	1,1[illegible]	934	[illegible],651	1,[illegible]16	[illegible]
Raw wool, noils & waste	975	1,210	1,[illegible]32	1,459	969	629	551	600	1,902	1,6[illegible]	2,[illegible]
Tops	169	227	247	272	219	367	651	794	782	52[illegible]	1,[illegible]
UNITED STATES	2,218	1,962	1,[illegible]18	1,666	966	517	268	11	1	-	-
Raw wool, noils & waste	2,193	1,812	910	1,5[illegible]5	956	505	251	9	1	-	-
Tops	8[illegible]	144	298	155	10	12	7	2	-	-	-
Yarns	27	6	10	-	-	-	-	-	-	-	-
OTHER FOREIGN COUNTRIES	501	553	455	343	272	175	1[illegible]4	[illegible]1	31	43	63
Raw wool, noils & waste	308	2[illegible]5	17[illegible]	158	11[illegible]	[illegible]9	11[illegible]	1[illegible]	[illegible]1	45	63
Tops	193	[illegible]18	2[illegible]0	1[illegible]5	1[illegible]9	[illegible]6	[illegible]9	18	-	-	-

DUTIABLE IMPORTS

WOOL AND ITS PRODUCTS

(000 OMITTED)

FISCAL YEARS	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL WOOL AND ITS PRODUCTS	$ 36,081	40,006	38,008	40,603	34,940	26,139	14,430	9,724	12,157	12,485	13,234
Yarns	3,566	3,855	3,790	3,521	3,306	2,856	2,592	2,148	3,129	2,126	2,313
Fabrics, in the grey	2,435	2,225	1,567	1,861	1,219	879	861	658	706	884	842
Overcoatings	378	395	435	541	1,624	1,269	402	165	97	184	733
Tweeds	3,195	4,030	3,772	4,126	2,954	1,743	749	477	922	1,214	1,255
Worsteds and Serges	12,806	14,141	13,428	13,729	10,909	7,914	4,667	2,896	2,648	3,060	4,928
Lustres -- Italian linings	1,114	1,005	696	457	325	192	80	28	-	-	-
Clothing	2,532	2,412	2,478	2,287	2,510	1,614	925	616	616	774	898
Undershirts and Drawers	397	363	343	663	347	343	235	211	196	179	193
Socks and Stockings	2,568	2,[illegible]	2,345	2,578	2,560	1,824	759	404	360	345	364
Blankets and Rugs	671	733	942	1,081	1,192	841	177	89	84	197	273
Carpets, Oriental	593	776	1,141	1,456	1,461	758	390	186	387	415	393
Carpets, Others	1,801	1,404	1,644	1,862	1,785	608	227	108	143	158	165
All Others	4,635	6,069	5,468	5,863	6,148	5,298	2,367	1,744	2,934	2,946	1,777
UNITED KINGDOM	$ 30,213	32,[illegible]	29,860	31,062	24,782	19,509	11,126	8,301	11,016	11,358	12,215
Yarns	3,460	3,582	3,553	3,355	3,102	2,642	2,391	2,[illegible]	3,067	2,075	2,264
Fabrics, in the grey	1,479	1,239	868	1,160	781	546	[illegible]	509	659	859	829
Overcoatings	364	348	384	477	1,195	[illegible]	[illegible]	[illegible]	[illegible]	150	710
Tweeds	3,109	3,757	3,287	3,635	2,643	1,414	622	463	902	1,195	1,227
Worsteds and Serges	11,185	11,736	10,928	11,236	8,796	6,639	3,871	2,550	2,542	2,986	3,943
Lustres -- Italian Linings	1,090	985	598	464	332	191	80	28	-	-	-
Clothing	1,885	1,741	1,799	1,611	1,582	1,116	628	456	457	607	708
Undershirts and Drawers	373	344	333	436	323	31[illegible]	216	198	1[illegible]1	173	156
Socks and Stockings	2,486	2,488	2,368	2,212	2,265	1,752	736	391	341	3[illegible]1	357
Blankets and Rugs	614	649	854	988	975	690	167	86	79	195	263
Carpets, Oriental	171	309	344	381	363	160	106	14	42	39	62
Carpets, Other	852	944	9[illegible]	1,04[illegible]	1,037	[illegible]4	186	78	112	144	139
All Others	3,207	4,290	3,[illegible]	4,084	3,409	2,863	1,311	1,349	2,[illegible]	2,[illegible]	1,527
OTHER BRITISH COUNTRIES	$ 53	98	103	150	169	107	47	60	118	19[illegible]	174
UNITED STATES	$ 1,630	1,428	1,438	1,913	2,065	1,387	589	25[illegible]	45[illegible]	261	271
Clothing	6[illegible]	434	4[illegible]5	552	564	395	208	103	102	9[illegible]	118
All Others	1,0[illegible]	994	1,[illegible]3	1,361	1,501	992	381	152	156	162	153
OTHER FOREIGN COUNTRIES	$ 4,185	5,961	6,087	7,486	5,954	5,136	2,668	1,198	765	671	574
Yarns	102	251	216	162	127	71	126	68	46	45	41
Fabrics, in the grey	956	936	699	691	468	333	302	149	46	26	13
Worsteds and Serges	1,49[illegible]	2,243	2,438	2,433	2,025	1,[illegible]20	773	[illegible]15	81	76	76
All Others	1,6[illegible]	2,531	3,514	4,202	4,334	3,512	1,467	856	592	524	444
FRANCE	$ 2,944	4,[illegible]01	4,248	4,034	3,07[illegible]	1,814	1,189	[illegible]49	296	282	219
GERMANY	342	756	1,015	1,417	1,508	1,275	387	192	74	49	41

IMPORTS OF ARTIFICIAL SILK (RAYON) AND ITS PRODUCTS

(000 OMITTED)

FISCAL YEAR		1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL IMPORTS	$	5,159	6,302	7,861	11,876	13,419	11,[illegible]	[illegible],045	[illegible]	[illegible]	2,141	1,94[illegible]
Non Dutiable Imports		-	-	106	-	-	-	-	-	-	22	35
Dutiable Imports		5,159	6,302	7,7[illegible]	11,876	13,419	11,521	5,045	2,447	3,003	2,119	1,910
Duties Collected		971	1,3[illegible]	1,7[illegible]	2,862	3,440	3,660	2,721	1,228	1,440	[illegible]	944
% of Duties Collected to Dutiable Imports		18.8	21.5	22.4	24.0	25.6	31.8	53.9	50.1	47.9	46.9	49.4
UNITED KINGDOM	$	2,943	2,714	3,64[illegible]	5,302	5,397	4,017	2,013	1,355	1,411	1,205	892
Non Dutiable Imports		-	-	-	-	-	-	-	-	-	22	35
Dutiable Imports		2,943	2,714	3,64[illegible]	5,302	5,397	4,017	2,013	1,355	1,411	1,183	857
Duties Collected		430	43[illegible]	6[illegible]	982	1,0[illegible]1	953	818	601	612	497	341
% of Duties Collected to Dutiable Imports		14.6	15.9	17.1	18.5	18.5	23.7	40.6	44.3	43.4	42.0	39.8
OTHER BRITISH COUNTRIES	$	-	-	-	-	-	-	-	-	-	-	3
Non Dutiable Imports		-	-	-	-	-	-	-	-	-	-	-
Dutiable Imports		-	-	-	-	-	-	-	-	-	-	3
Duties Collected		-	-	-	-	-	-	-	-	-	-	2
% of Duties Collected to Dutiable Imports		-	-	-	-	-	-	-	-	-	-	6[illegible].7
UNITED STATES	$	500	946	1,312	2,383	2,908	1,957	638	217	303	4[illegible]	659
Non Dutiable Imports		-	-	6	-	-	-	-	-	-	-	-
Dutiable Imports		500	946	1,306	2,383	2,908	1,957	638	217	303	42[illegible]	659
Duties Collected		151	259	383	829	1,015	811	382	129	179	231	365
% of Duties Collected to Dutiable Imports		30.2	27.4	29.3	34.8	34.9	41.4	59.9	59.4	59.1	55.0	55.4
OTHER FOREIGN COUNTRIES	$	1,716	2,642	3,901	4,191	5,114	5,547	2,394	875	1,2[illegible]9	51[illegible]	391
Non Dutiable Imports		-	-	100	-	-	-	-	-	-	-	-
Dutiable Imports		1,716	2,642	2,901	4,191	5,114	5,547	2,394	875	1,289	[illegible]	[illegible]91
Duties Collected		390	666	761	1,051	1,424	1,896	1,521	496	649	267	236
% of Duties Collected to Dutiable Imports		22.8	25.2	26.2	25.1	27.8	34.2	65.3	56.6	50.3	51.7	81.0

COMPOSITION OF DUTY FREE IMPORTS IN [illegible]

[illegible] SILK (MAY [illegible]) [illegible]

(000 omitted)

FISCAL YEAR	1935	1935	1936
TOTAL	196	22	35
Braids or plaits for manufacture of hat bodies	196	-	-
Yarns of spun artificial silk for manufacture of cut pile fabrics	-	22	35
UNITED KINGDOM	-	22	35
UNITED STATES	6	-	-
OTHER FOREIGN COUNTRIES	190	-	-

DUTIABLE GOODS

ARTIFICIAL SILK AND ITS PRODUCTS

(000 omitted)

FISCAL YEARS	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL ARTIFICIAL SILK AND ITS PRODUCTS	$5,159	6,302	7,755	11,876	13,419	11,321	5,045	2,447	3,003	2,119	1,910
Yarn	2,583	1,850	1,734	2,154	1,678	1,761	928	540	1,324	639	635
Fabrics, over 12"	2,242	3,994	5,519	7,895	9,508	8,016	3,390	1,590	1,402	1,171	864
All others	364	458	502	1,827	2,233	1,744	727	317	277	309	411
UNITED KINGDOM	$2,943	2,714	3,648	5,302	5,397	4,017	2,013	1,355	1,411	1,183	857
Yarn	1,486	259	84	73	68	274	240	83	315	296	302
Fabrics, over 12"	1,387	2,320	3,425	4,717	4,829	3,452	1,665	1,202	1,036	809	470
All others	70	135	139	512	500	291	108	70	60	78	85
UNITED STATES	$ 500	946	1,206	2,383	2,908	1,957	638	217	303	420	659
Yarn	69	222	350	87	80	106	50	26	33	108	196
Fabrics, over 12"	286	469	606	1,433	1,784	1,275	400	124	192	200	248
All others	145	255	250	863	1,044	576	188	67	78	112	215
OTHER FOREIGN COUNTRIES	$1,716	2,642	2,901	4,191	5,114	5,547	2,394	875	1,289	516	391
Yarn	996	1,369	1,300	1,994	1,730	1,381	588	431	976	235	137
Fabrics, over 12"	569	1,205	1,488	1,745	2,895	3,289	1,375	264	174	162	143
All others	149	68	113	452	689	877	441	180	139	109	111
BELGIUM	$ 405	219	216	172	187	167	31	7	15	13	5
FRANCE	1179	403	581	752	1,560	1,750	601	172	267	115	123
GERMANY	268	419	539	731	587	375	80	106	335	85	21
JAPAN	2	8	7	15	168	886	715	140	70	60	65
NETHERLANDS	442	816	706	1,271	1,352	917	508	297	442	149	116
SWITZERLAND	365	646	785	1,017	1,139	944	274	113	107	63	40

IMPORTS OF [illegible] FIBRES AND THEIR PRODUCTS

(000 OMITTED)

FISCAL YEAR	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL IMPORTS	$ 11,459	9,719	7,310	9,796	6,762	4,720	3,654	3,792	4,767	2,981	4,382
Non Dutiable Imports	11,303	9,439	6,899	9,254	6,170	4,563	3,559	3,706	3,686	2,838	4,263
Dutiable Imports	156	280	411	542	592	157	95	86	101	143	119
Duties Collected	34	55	76	97	106	32	25	20	23	30	24
% of Duties Collected to Dutiable Imports	21.7	19.5	18.6	18.0	17.8	20.1	25.5	23.3	23.0	20.5	20.2
UNITED KINGDOM	$ 328	190	179	454	493	348	273	290	560	657	645
Non Dutiable Imports	284	156	122	378	382	315	253	262	526	602	601
Dutiable Imports	44	[illegible]	[illegible]	76	111	33	20	28	34	55	44
Duties Collected	[illegible]	10	10	13	19	6	4	5	6	10	8
% of Duties Collected to Dutiable Imports	18.0	17.6	17.6	17.2	17.1	17.9	18.0	18.1	17.8	18.0	18.0
OTHER BRITISH COUNTRIES	$ 124	129	87	149	123	114	58	56	172	166	530
Non Dutiable Imports	108	104	58	117	93	81	46	54	169	164	516
Dutiable Imports	16	24	29	32	30	33	12	2	3	2	14
Duties Collected	2	5	6	7	6	6	6	2	2	2	4
% of Duties Collected to Dutiable Imports	16.7	18.9	20.2	20.7	38.1	16.9	49.7	105.8	92.9	102.7	26.8
UNITED STATES	$ 9,136	7,[illegible]16	5,005	7,582	4,372	3,402	1,883	2,479	1,646	804	985
Non Dutiable Imports	9,099	7,050	4,902	7,458	4,280	3,366	1,856	2,464	1,631	783	958
Dutiable Imports	36	66	103	124	92	36	27	15	15	21	27
Duties Collected	10	16	22	25	20	9	7	4	4	4	5
% of Duties Collected to Dutiable Imports	28.3	24.6	21.4	20.6	21.4	25.3	26.1	24.6	25.4	17.1	18.1
OTHER FOREIGN COUNTRIES	$ 1,872	2,285	2,039	1,611	1,774	856	1,440	967	1,489	1,354	2,222
Non Dutiable Imports	1,812	2,150	1,817	1,301	1,415	801	1,404	926	1,360	1,289	2,188
Dutiable Imports	60	135	222	310	359	55	36	41	49	65	34
Duties Collected	13	24	38	50	61	11	8	9	11	14	7
% of Duties Collected to Dutiable Imports	21.9	17.8	17.3	16.[illegible]	17.0	20.1	21.3	22.4	22.[illegible]	21.6	22.0

COMPOSITION OF JUTE TEXTILE IMPORTS

OTHER FIBRES and TEXTILE PRODUCTS

(000 OMITTED)

FOREIGN YEAR		1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL IMPORTS		$ 11,303	9,349	6,899	9,254	6,170	4,563	3,539	3,706	3,686	2,838	4,263
Fibres and Grasses	Cwt	451	[illegible]	549	810	500	519	486	762	719	440	649
	Value	4,542	5,319	4,573	6,309	4,278	3,362	1,999	2,229	2,500	1,560	2,581
Binder Twine	Cwt	[illegible]	283	195	280	182	106	221	253	201	197	265
	Value	6,710	4,077	2,295	2,912	1,845	1,189	1,522	1,445	1,165	1,244	1,655
All Others	Cwt	635	617	502	5	7	7	7	6	4	8	7
	Value	51	43	31	33	47	42	38	32	21	34	27
UNITED KINGDOM	$	284	135	122	370	382	315	253	262	526	602	601
Fibres and Grasses		284	105	66	55	39	38	18	14	41	60	28
Binder Twine		-	30	56	325	343	277	227	240	477	534	568
All Others		-	1	-	-	-	-	8	8	8	8	5
OTHER BRITISH COUNTRIES	$	108	104	58	117	93	81	46	54	169	164	516
Fibres and Grasses		62	62	30	86	48	39	17	31	156	158	450
Binder Twine		-	-	-	-	-	-	-	-	-	-	44
All others		46	42	28	31	45	42	29	23	13	26	22
UNITED STATES	$	9,099	7,050	4,902	7,458	4,280	3,366	1,856	2,464	1,631	783	958
Fibres and Grasses		3,649	4,395	4,037	5,890	4,012	3,151	1,837	2,080	1,630	780	898
Binder Twine		5,449	2,655	866	1,566	266	235	18	383	1	3	60
All others		1	-	3	2	2	-	1	1	-1	-	-
OTHER FOREIGN COUNTRIES	$	1,812	2,150	1,817	1,301	1,415	1,801	1,404	926	1,360	1,289	2,188
Fibres and Grasses		547	758	444	280	179	154	127	104	673	582	1,205
Binder Twine		1,261	1,392	1,373	1,021	1,236	647	1,277	822	687	707	983
All Others		4	-	-	-	-	-	-	-	-	-	-

Sheet No 23

IMPORTS OF MIXED TEXTILE PRODUCTS

(000 OMITTED)

FISCAL YEARS	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
TOTAL IMPORTS	17,904	18,505	19,563	21,687	21,667	16,216	11,065	7,140	7,171	8,134	8,964
Non Dutiable Imports	5,109	5,526	4,894	5,846	6,482	4,785	3,077	2,384	3,314	4,015	4,248
Dutiable Imports	12,07[illegible]	[illegible],979	14,669	15,841	15,185	11,431	7,988	4,756	3,857	4,119	4,716
Duties Collected	3,089	3,311	3,702	4,207	4,057	3,079	2,259	1,348	1,130	1,229	1,274
% of Duties Collected to Dutiable Imports	25.5	25.5	25.2	26.6	26.7	26.9	29.3	28.3	29.3	28.5	27.0
UNITED KINGDOM	5,928	7,122	7,540	7,867	7,529	5,685	3,478	2,812	2,874	3,470	3,994
Non Dutiable Imports	1,445	1,735	1,674	1,618	1,884	1,436	793	835	1,120	1,348	1,526
Dutiable Imports	4,483	5,387	5,866	6,249	5,645	4,252	2,685	1,977	1,754	2,122	2,468
Duties Collected	877	1,057	1,144	1,260	1,135	872	589	426	383	475	534
% of Duties Collected to Dutiable Imports	19.6	19.6	19.5	20.2	20.1	20.5	21.9	21.6	21.8	22.4	21.7
OTHER BRITISH COUNTRIES	3	7	13	11	23	20	14	13	61	52	82
Non Dutiable Imports	1	5	12	6	15	9	3	9	60	50	80
Dutiable Imports	2	2	1	5	8	11	11	4	1	2	2
Duties Collected	1	-	-	2	3	3	3	1	-	-	1
% of Duties Collected to Dutiable Imports	25.7	27.6	29.0	29.9	32.5	24.6	23.8	19.3	29.9	20.4	31.7
UNITED STATES	8,922	8,334	8,512	9,492	9,078	6,421	4,406	2,608	3,014	3,154	3,559
Non Dutiable Imports	3,097	3,032	2,617	3,398	3,730	2,411	1,699	1,171	1,688	1,789	2,128
Dutiable Imports	5,825	5,302	5,895	6,094	5,4[illegible]	4,010	2,706	1,437	1,326	1,365	1,431
Duties Collected	1,678	1,560	1,667	1,901	1,674	1,327	951	530	518	515	500
% of Duties Collected to Dutiable Imports	28.8	29.4	28.3	31.2	31.3	33.1	35.1	36.9	38.6	28.7	34.9
OTHER FOREIGN COUNTRIES	2,351	3,042	3,498	4,317	5,037	4,090	3,168	1,707	1,222	1,458	1,329
Non Dutiable Imports	566	754	591	824	853	932	582	369	446	828	514
Dutiable Imports	1,785	2,288	2,907	3,493	4,184	3,158	2,586	1,338	776	630	815
Duties Collected	533	694	891	1,044	1,245	877	716	391	235	241	239
% of Duties Collected to Dutiable Imports	29.9	30.3	30.6	29.9	29.8	27.8	27.7	29.2	30.3	38.2	29.4